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Lessons learned exercise on the coordination activities of the United Nations Mission for Ebola Emergency Response

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the lessons learned exercise on the coordination activities of the United Nations Mission for Ebola Emergency Response (UNMEER) (A/70/737 and Corr.1). During its consideration of the report, on 31 March 2016, the Committee met with representatives of the Secretary-General, including the Special Envoy of the Secretary-General on Ebola, who provided additional information and clarification, concluding with written responses received on 10 February 2017.

2. The report of the Secretary-General was submitted in response to General Assembly resolution 69/274 B, in which the Assembly requested the Secretary-General to provide, at the first part of its resumed seventieth session, detailed information in the context of his lessons learned exercise, on, inter alia: (a) the coordination activities of the Mission and the Office of the Special Envoy with the wider United Nations system, the Governments of the most affected countries and other actors; (b) the results of his in-depth review of the organizational, administrative and planning aspects, and operations on the ground; and (c) the final performance, including the liquidation and the disposal of the assets of the Mission and the Office of the Special Envoy. The Assembly also requested the Secretary-General to ensure that the disposal of all assets upon the liquidation of the Mission was in accordance with the United Nations regulations and rules.

3. In the same resolution, the General Assembly also welcomed the establishment, on 2 April 2015, of the High-level Panel on the Global Response to Health Crises, which would take into account, inter alia, the recent experience in dealing with the Ebola outbreak, and encouraged the Secretary-General to ensure that the lessons learned exercises were complementary.

4. The Advisory Committee also recalls that, at its request, the Board of Auditors included in its report on the financial statements of the United Nations for 2015 a commentary on the financial and asset management of UNMEER based on a

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preliminary analysis (A/71/5 (Vol. I), chap. II, paras. 58-68). The Board will provide a more detailed analysis in the context of its report on the financial statements of the United Nations for 2016 (see para. 37 below).

II. Background

5. Information on the events leading up the establishment of the Mission and on its mandate and role is provided in paragraphs 1 to 10 of the report of the Secretary-General. The Mission was established on 19 September 2014 following the adoption of General Assembly resolution 69/1, and closed on 31 July 2015, following a transition period of 5 months initiated in February 2015. The liquidation of UNMEER was completed on 31 August 2015.

6. The Advisory Committee recalls that the Special Envoy of the Secretary-General on Ebola was mandated to represent the United Nations system and to provide overarching strategic leadership, coordination and guidance, including through consultations with the Member States and other stakeholders, as well as to lead international efforts to mobilize and sustain the necessary political will and strategic resources.

7. UNMEER was mandated to build and maintain a regional operational platform, ensuring the rapid delivery of international assistance against the needs identified in the affected States, lead the Ebola emergency response at the operational level and provide operational strategic direction to the United Nations system, the United Nations country teams and other implementing partners on the ground. The Mission, which was headquartered in Accra, was headed by a Special Representative of the Secretary-General at the Under-Secretary-General level, with an in-country crisis response team headed by an Ebola crisis manager at the Assistant Secretary-General level in each of the three affected countries — Guinea, Liberia and Sierra Leone.

III. Lessons learned exercise

8. The report of the Secretary-General indicates that the lessons learned exercise constituted a critical assessment of which aspects of the Mission's experience should be considered for replication in future emergencies and which should not. The report further indicates that it was underscored to the respondents that the objective of the lessons learned exercise was not to validate the experience of UNMEER, but to provide candid feedback and broader insight into how the United Nations collectively manages crisis response.

9. As stated in the report of the Secretary-General, the lessons learned exercise was carried out from September to December 2015 in partnership with the International Peace Institute, an external research and policy analysis institution. The exercise included: (a) a comprehensive desk review of internal documentation and independent analyses of UNMEER; (b) the conduct of 175 individual interviews with key United Nations, non-governmental, national, regional and bilateral response partners; (c) field visits to Guinea, Liberia, Senegal and Sierra Leone; and (d) the organization of three consultative round-table discussions moderated by the International Peace Institute with Member States and with United Nations principals in New York and with key operational partners in Dakar.

10. The report of the Secretary-General presented the findings and lessons learned from the exercise under three main themes: (a) the critical role of leadership; (b) the

value of coordination and partnership; and (c) operational impact and delivery. The paragraphs below summarize the key findings and lessons learned, by theme.

11. With regard to the first theme, the critical role of leadership, the main findings and lessons learned presented in the report of the Secretary-General included the following: (a) the establishment of UNMEER played a catalytic role in mobilizing the necessary financial and human resources to scale up the response; (b) the technical leadership of the World Health Organization (WHO) was integral to the Mission's effectiveness in providing operational direction to response partners; (c) the Special Envoy on Ebola played an important role in supporting the exchange of information among responders from the global to the field level; (d) the Multi-Partner Trust Fund, which was managed by the Special Envoy on Ebola, provided a rapid influx of programme funds to meet identified critical gaps in the response; (e) the United Nations could have played a more effective role in aligning messaging early in the response and avoiding confusion between the expectations of the Mission and its resourced capacities; (f) the role of the Special Representative of the Secretary-General was viewed as critical in elaborating the operational framework; (g) the Ebola Crisis Managers were regarded as highly effective in providing a cross-sectoral interface at a senior level with the Governments of the affected countries; and (h) the more operational, emergency-focused United Nations entities were more nimble in making the necessary adjustments to adapt their country presence to exigencies on the ground, as and when required (A/70/737 and Corr.1, paras. 15-32).

12. Under the second theme, the value of coordination and partnership, the main findings and lessons learned presented in the report of the Secretary-General included the following: (a) the UNMEER structure should have been tailored to the exigencies and local needs of each country, ensuring optimum use and greater complementarity with existing United Nations presences and capacities; (b) there are inefficiencies in the use of new mechanisms in terms of time lost through the familiarization process required; (c) the use of existing coordination mechanisms ensures greater integration with actors already on the ground and facilitates greater continuity; (d) UNMEER could have played a greater role in donor coordination and real-time financial tracking at the country level and should have leveraged the coordination tools and capacities of the Office for the Coordination of Humanitarian Affairs; (e) while UNMEER was quickly established and deployed, it took time to become operational and fully staffed; and (f) UNMEER should have leveraged the comparative advantages of United Nations entities better equipped to carry out certain tasks, and to use the best-placed actors to get critical enablers in place, such as vehicles, fuel and phones, in the most cost-effective and swift manner (A/70/737 and Corr.1, paras. 33-52).

13. With regard to the third theme, operational impact and delivery, the main findings and lessons learned presented in the report of the Secretary-General include the following: (a) UNMEER was considerably more effective in a facilitating rather than in an implementing capacity; (b) UNMEER was viewed as being less effective in providing the coordination that was required at the field level; and (c) that the principle of comparative advantage should guide the designation of roles and responsibilities in the establishment of a new entity (A/70/737 and Corr.1, paras. 53-63).

IV. Comments and observations

14. **In the view of the Advisory Committee, the common threads emerging from the findings and lessons learned presented in the report of the Secretary-General relate mostly to the organizational aspects of UNMEER. The feedback**

from the lessons learned exercise highlights the need for: using and building upon existing mechanisms rather than creating new mechanisms, entities or structures; supporting local actors on the ground rather than assuming responsibility for their tasks; a country-level presence and mission structures that are tailored to the exigencies and local needs of each country; strengthened capacity at the district level; and greater coordination and collaboration among different entities. In addition, in several cases, the feedback indicates a lack of active engagement between UNMEER and implementing partners. The Committee comments on the above issues in further detail in the paragraphs below.

15. **The Advisory Committee is of the view that the findings presented in the report of the Secretary-General are indicative of a silo mentality mindset, which results in resistance to leveraging existing mechanisms, enhancing collaboration in the use of financial and human resources and the sharing of knowledge, as well as a tendency to develop new, stand-alone, duplicative solutions and structures. The Committee believes that one of the key lessons learned from the experience of UNMEER is that in order to address crises in a more effective manner, the leadership of the Organization must promote and instil an organizational culture that encourages and supports collaboration and cooperation among departments and entities, working towards achieving results around a shared common purpose.**

A. Role of the Mission

16. The Advisory Committee recalls that it had discussed the role of the Mission at the time of its consideration of the first report of the Secretary-General on UNMEER[1] and his initial proposals for the requirements of the Mission.[2] In its related reports, the Committee emphasized the need for clarification of the specific coordination role of UNMEER and how it fit into the United Nations system-wide Ebola response effort and the activities of other key players such as the World Health Organization (WHO), the World Food Programme (WFP) and the United Nations country teams. In view of the involvement of multiple senior officials in leadership roles, the Committee further stressed the need to ensure overall coherence in the execution of the mandate of the Mission and had emphasized the need for close coordination and cooperation among all partners in order to ensure its effective and efficient operation. The Committee also noted that the report of the Secretary-General did not provide information on the activities of the Office for the Coordination of Humanitarian Affairs. In this regard, the Committee questioned why the existing institutional arrangements established by the General Assembly in its resolution 46/182 to strengthen the United Nations response to complex emergencies, which had been applied to address numerous crises since the adoption of the resolution in 1991, had not been applied in this case.

17. **The Advisory Committee is of the view that, during the lifespan of the Mission, the General Assembly was not provided with clear information on the specific functions and tasks of UNMEER, in particular with regard to the operational activities of the Mission and the means of collaboration with other entities of the United Nations system, which would have reflected a holistic vision of the response of the United Nations system to the Ebola outbreak. The Committee believes that such clarity is essential for planning purposes and determining the optimum organizational arrangements and level of resource**

[1] See A/69/404 and the related report of the Advisory Committee (A/69/408, para. 9).

[2] See A/69/590 and Corr.1 and the related report of the Advisory Committee (A/69/660, paras. 36, 63 and 64).

requirements (see para. 23 below). The Committee emphasizes the importance of establishing, at the outset of any major initiative, a clear understanding among all partners of their respective roles and responsibilities, building on the mandates and comparative advantages of other United Nations system entities.

18. In this connection, the Advisory Committee notes that the report of the Secretary-General indicates that a severe disconnect arose between the expectations for the Mission and its resourced capacities. Initial confusion was created between UNMEER and other United Nations entities over whether the Mission's sphere of responsibility would extend beyond stopping the outbreak and treating the infected to the operationalization of the broader strategic priorities, including providing essential services, preserving stability and preventing outbreaks in non-affected countries (see A/70/737 and Corr.1, para. 27).

B. Organizational, administrative and planning aspects

19. The Advisory Committee recalls that UNMEER was proposed as a regional mission with a total of 376 positions, with its headquarters in Accra, with 137 positions; a country office with 72 positions in each of the affected countries (Guinea, Liberia and Sierra Leone); and a New York liaison office with 6 positions (see A/69/590 and Corr.1 and A/69/842). In its related reports (A/69/660 and A/69/903), the Committee questioned the approach taken to establish such a large structure for UNMEER, given the singular strategic objective and purpose of the Mission to work with others to stop the Ebola outbreak, after which it was to be disbanded. The Committee also questioned the approach taken given the short-term nature of the operational targets of UNMEER, which were framed in terms of goals to be achieved over 30-day, 60-day and 90-day periods. The Committee expressed its view that the proposed structure of the mission was unrealistic and appeared to be modelled on the requirements of a more typical field operation with a long-term perspective. At that time the Committee recommended that the structure of the Mission be further streamlined to be more closely aligned with its specific role, and include only the organizational units and positions that were to be effectively deployed to implement its workplan, and that it be adjusted to reflect changing needs as the outbreak status and related response activities in each country evolved (A/69/660, para. 40).

20. With regard to the location of UNMEER, the Advisory Committee questioned the rationale for proposing a large number of positions at its headquarters in Accra rather than in the affected countries. The Committee also noted that the identical, template-based staffing structure that was proposed for the three country offices did not appear to take into account the specific circumstances and requirements of each of the three affected countries, nor the presence of the United Nations entities already engaged in those countries.

21. With regard to staffing, the Advisory Committee considered the proposed structure of UNMEER to be top-heavy, taking the view that, in general, the grade levels of many of the proposed positions appeared to be high in comparison with the related duties and responsibilities, which were mostly of a logistical and support nature. The Committee also questioned the need for two positions at the Under-Secretary-General level, in particular the reason why the functions of the Head of UNMEER could not have been performed by an incumbent at the Assistant Secretary-General level, under the strategic guidance of the Special Envoy, and why the functions of the three Ebola Crisis Managers heading the country offices could not be performed by incumbents at the D-2 level, rather than at the Assistant Secretary-General level.

22. In its resolution 69/262, the General Assembly also encouraged greater emphasis on reallocating resources and activities from UNMEER headquarters to the front line in order to achieve maximum impact on the ground, and requested the Secretary-General to ensure that the staffing structures of both UNMEER and the Office of the Special Envoy were commensurate with their mandates and that the financial resources were concentrated on operational activities.

23. With regard to planning aspects, the Advisory Committee recalls that the Secretary-General initially presented a request for some $189.6 million for the requirements of the Mission on 17 November 2014 (A/69/590 and Corr.1). In its related report, the Committee had noted that the request was not supported by sufficient justification, and furthermore, based on its consideration of the proposed resources and the additional information provided to it, the Committee was of the view that the requirement appeared to be significantly overstated. Subsequently, on 27 March 2015, the Secretary-General proposed an updated request in the amount of $88.1 million (A/69/842), representing less than half of the initial requirements presented. The General Assembly appropriated $80.2 million for the Mission and the actual expenditures recorded amounted to $79.8 million, comprising $75.7 million for UNMEER and $2.3 million for the Office of the Special Envoy. Upon repeated enquiry, the Committee was finally provided, on 10 February 2017, with a table showing the evolution of the budgetary proposals for UNMEER and the backstopping functions, as well as the final appropriation and actual expenditures by category of expenditure (see annex). **While recognizing the evolving nature of the activities of the Mission and the uncertainty as to the depth of the health crisis, the Advisory Committee is of the view that the initial analysis of the budgetary requirements of UNMEER reflects poor planning and budgetary practice, and thus resulted in a significant overestimation of the proposed requirements.**

24. **The Advisory Committee notes that many of the problems related to the findings of the lessons learned exercise had been identified by the General Assembly at the time of the consideration of the budgetary proposals for UNMEER. The Committee is of the view that the approach taken to establish a large mission with a heavy footprint at its headquarters, far from the affected countries, as well as to assume responsibility for certain tasks, such as the creation of an integrated air operations centre for UNMEER, was not thoroughly analysed or fully justified, and resulted in resources being expended to build administrative structures and layers rather than on operational activities.**

25. **In view of the compressed timeline for addressing the Ebola health crisis, the Advisory Committee is of the view that a more efficient approach would have been to establish a mechanism reflecting the important coordination role of the Special Envoy, designed to maximize leveraging of the comparative advantages of each partner and to support the entities that were already on the ground, such as WHO and the United Nations country team, which had the required technical expertise. Furthermore, existing institutional arrangements, such as the framework for emergency humanitarian assistance adopted by the General Assembly in its resolution 46/182, could have been used, including the resources of the Office for the Coordination of Humanitarian Affairs. While recognizing the unknown nature and possible impact of the health crisis at the time, the Committee is nevertheless of the view that the Secretariat did not adequately react to the concerns of the Assembly and make adjustments accordingly.**

C. Operational activities

26. The report of the Secretary-General indicates that the lessons learned exercise found that logistics support from UNMEER, WFP and the United Nations Mission

in Liberia was a critical multiplier in the response to facilitate field operations, with assessed funding making possible the rapid provision of logistics assets and enablers (A/70/737 and Corr.1, para. 60).

27. In its previous reports, the Advisory Committee emphasized the need for full information on the operational role of UNMEER, including details on the provision of air transportation, information and communications technology (ICT) services, vehicles, and medical services. The Committee also recommended that the Secretary-General be requested to maintain a detailed accounting of expenditures incurred for operational activities to be undertaken by UNMEER in support of the United Nations system Ebola response effort and to provide comprehensive and transparent information on the services delivered and their related costs in the performance report (A/69/660, para. 46). The Committee expressed its expectation that quantitative information on the performance targets and outputs to be delivered would be included in the results-based-budgeting framework and the list of outputs in the performance report of the Mission, as well as detailed performance information on air operations, ICT and vehicles (see A/69/903 paras. 12, 49, 51 and 52; see also paras. 29, 30, 32 and 33 below). The report of the Secretary-General indicates that the performance report of the Mission is contained in the second performance report on the programme budget for the biennium 2014-2015 (see A/70/557; see also para. 33 below). **The Advisory Committee notes, however, that the detailed performance information requested was not included in that report, which provided only data at budget-section level. The Committee will revert to this matter in the context of its consideration of the forthcoming report of the Board of Auditors on the financial statements of the United Nations (see para. 4 above and para. 37 below).**

Air operations

28. With regard to air operations, the report of the Secretary-General indicates that due to the ability to immediately activate standby contracts under existing Secretariat arrangements and to temporarily redeploy aircraft from peacekeeping missions in the region, as well as the fact that the United Nations Humanitarian Air Service would have required additional extrabudgetary funding at the time of the Mission's operations in order to provide additional services, the establishment of an air operation for UNMEER was deemed prudent. The air service expanded existing United Nations Humanitarian Air Service operations in the region, with full coordination between the Humanitarian Air Service and the air service facilitated by UNMEER through the de-confliction of routes and the co-location of organizational aviation heads. However, the adoption of a unified booking process through the Humanitarian Air Service proved not to be accessible to the specialized agencies of the United Nations, including WHO, which increased the complexity of making flight bookings for those entities (see A/70/737 and Corr.1, paras. 60-62).

29. **In this connection, the Advisory Committee recalls that it had been informed that an UNMEER integrated air operations centre had been established at Accra to support the international response effort. The Committee had expressed the view that greater consideration should have been given to strengthening the existing inter-agency air coordination capacities of the United Nations Children's Fund (UNICEF), WFP and the United Nations Humanitarian Air Service before deciding to create an integrated air operations centre at UNMEER, including the provision of services on a cost-reimbursement basis (A/69/660, paras. 43 and 54). Subsequently the Committee recommended that the Secretary-General examine the organizational and operational aspects of UNMEER air services in the context of the lessons learned exercise, with a view to assessing whether the services were delivered in**

the most effective and efficient manner possible (A/69/903, para. 49; see also paras. 34 and 37 below).

Information and communications technology

30. The Advisory Committee recalls that the Secretary-General had indicated that UNMEER would provide ICT services, including: (a) the backbone infrastructure for the entire United Nations system response, including a wide area network, through a combination of satellite and terrestrial links and commercial Internet service providers, radio and mobile communications, messaging systems, videoconferencing services and geospatial services; and (b) ICT services to the Mission and to other agencies, funds and programmes of the United Nations system at UNMEER headquarters, three country offices and four logistics hubs and all forward logistics bases (A/69/903, para. 50). The Committee had also been informed that a total of 604 computers and printers had been acquired, including almost 540 personal computers and over 60 printers. The Committee had expressed its expectation that the performance report would include a full justification for the acquisition of such a large number of personal computers, which significantly exceeded the total number of UNMEER personnel deployed (ibid., para. 51; see also paras. 34 and 37 below).

Vehicles

31. With regard to vehicles, the report of the Secretary-General indicates that the Mission worked closely with donors, Governments and contractors to set up vehicle maintenance and repair workshops to ensure maintenance of the vehicle fleet.

32. The Advisory Committee discussed the vehicles acquired and donated by UNMEER in its previous report (A/69/903, paras. 43-47). As indicated, UNMEER received a total of 530 vehicles from other missions, of which 148 were retained for internal use of UNMEER at its headquarters and three country offices, while the rest were to be donated to partners, including host Governments, United Nations agencies, funds and programmes and non-governmental organizations according to an established donation plan. The Committee had recommended that the Secretary-General provide a detailed accounting of all the vehicles transferred to UNMEER, including information on the types of vehicles, the originating missions and the asset value, transportation and freight costs, as well as comprehensive information on the donation of the vehicles and on the procedures applied for acquisition and disposal of the vehicles (A/69/903, para. 47; see also paras. 34 and 37 below).

33. The Advisory Committee recalls that the 148 vehicles retained for the internal use of UNMEER included eight armoured vehicles and two ambulances acquired from the strategic deployment stocks reserve at the United Nations Logistics Base at Brindisi, Italy (UNLB), at a replenishment cost of $1,753,200. The Committee further recalls that, at the time of its consideration of the initial budget proposals for UNMEER, it was informed that the most recent security assessment no longer called for the use of armoured vehicles in Ghana and Guinea. The Committee expressed its concern that some of the armoured vehicles may have been purchased without the supporting security assessments, resulting in additional costs for the onward transfer of the armoured vehicles to other missions (A/69/660, paras. 52 and 53). **The Advisory Committee is of the view that the lessons learned exercise should have covered the issues experienced with the acquisition of vehicles, and of procurement in general, in greater detail.**

D. Financial performance and disposal of assets

34. As indicated above, in its resolution 69/274 B, the General Assembly requested the Secretary-General to provide, in the context of his lessons learned report, information on the final performance of the Mission, including the liquidation and the disposal of the assets of the Mission and the Office of the Special Envoy. The report of the Secretary-General indicates that the performance report of the Mission was provided in the second performance report on the programme budget for the biennium 2014-2015 (A/70/737 and Corr.1, para. 75; see also A/70/557), with an extract of the asset disposal breakdown being provided in the annex to the lessons learned report. **The Advisory Committee is of the view, however, that the information contained in the above-mentioned second performance report provides insufficient details on the performance and liquidation of the Mission, and does not adequately respond to the request of the General Assembly (see also para. 27 above and para. 37 below).**

35. In this connection, the Advisory Committee recalls that in its previous report (A/69/903), it had recommended that the performance report include: (a) quantitative information on the operational activities of UNMEER, in particular as regards provision of air transportation, ICT assets/services, medical services and vehicles; (b) a detailed accounting of all the vehicles transferred to UNMEER, including information on the types of vehicles, the originating missions and the asset value, transportation and freight costs, as well as comprehensive information on the donation of the vehicles; (c) justification for the acquisition of large numbers of personal computers, significantly exceeding the total number of UNMEER personnel deployed; and (d) a detailed accounting of the expenditures incurred for the acquisition of ICT assets, as well as comprehensive information on the disposal of those assets.

36. Furthermore, in its first report on UNMEER (A/69/408), the Advisory Committee had recommended that, given the large number of partners and sources of funding, the Secretary-General be requested to maintain, with immediate effect, a system of detailed and robust accounting and proper attribution of all expenditures incurred by activity, funding source and categories and objects of expenditure, noting that the use of the recently implemented enterprise resource planning system for peacekeeping and special political missions in peacekeeping (Umoja) should enable a sufficient level of detail for reporting purposes.

37. **The Advisory Committee regrets that, despite repeated requests, the Secretariat has been unable to provide full information on the financial performance of the Mission and on the liquidation and disposal of assets.** In view of the foregoing, the Committee had requested the Board of Auditors to conduct a detailed examination of the Mission's expenditures, staffing, recruitment and procurement, as well as of the acquisition of assets and the transfer of assets to and from the Mission, the disposal of assets, including the procedures applied and the recipients of the assets, the special measures put in place for UNMEER and compliance with United Nations rules and regulations. In its report on the financial statements of the United Nations for 2015 (A/71/5 (Vol. I), paras. 58-68), the Board presented its findings on UNMEER expenditures based on a preliminary analysis. A more detailed analysis covering the totality of the above-mentioned issues will be included in the Board's report on the financial statements of the United Nations for 2016. **Accordingly, the Advisory Committee will revert to the above issues in the context of its consideration of the Board's forthcoming report on the financial statements of the United Nations for 2016.**

V. Recommendation

38. The action to be taken by the General Assembly is set out in paragraph 87 of the report of the Secretary-General. **The Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General, subject to its observations in the paragraphs above.**

Annex

United Nations Mission for Ebola Emergency Response: budget proposals, final appropriation and actual expenditure

(Thousands of United States dollars)

	Object of expenditure	*A/69/590 and Corr.1*	*Resolution 69/262*	*A/69/842*	*Resolution 69/274 B*	*Final appropriation*	*Expenditures*
Backstopping (DM/MSD)	Other staff costs	1 132.8	611.9	561.4	501.3	328.8	298.8
	Consultants	157.3	85.0	106.0	106.0	52.1	36.4
	Travel of staff	102.0	55.1	36.6	36.6	28.3	28.3
	Contractual services	15.7	8.5	8.9	8.4	19.4	19.4
	General operating expenses	4.6	2.5	2.9	2.8	–	5.1
	Supplies and materials	4.1	2.2	2.0	1.8	164.7	164.8
	Furniture and equipment	318.2	171.9	171.1	171.1	0.2	0.1
Total		**1 734.7**	**937.1**	**888.9**	**828.0**	**593.5**	**552.9**
Backstopping (DM/OCSS)	Other staff costs	241.4	130.4	153.4	153.4	102.9	93.3
	Contractual services	3.5	1.9	2.5	2.5	2.5	2.5
	General operating expenses	1 072.1	579.1	900.7	892.7	268.6	228.2
	Supplies and materials	0.8	0.4	0.4	0.4	–	–
	Furniture and equipment	199.8	107.9	195.7	195.7	1.3	–
Total		**1 517.6**	**819.7**	**1 252.7**	**1 244.7**	**375.3**	**324.0**
Backstopping UNMEER (DM/PPBD)	Other staff costs	132.0	71.3	147.4	147.4	114.8	114.9
	Contractual services	1.8	1.0	1.8	1.8	1.8	1.8
	General operating expenses	0.6	0.3	0.6	0.6	–	–
	Supplies and materials	0.4	0.2	0.4	0.4	–	–
Total		**134.8**	**72.8**	**150.2**	**150.2**	**116.6**	**116.7**
Backstopping (DPKO/DFS)	Other staff costs	910.1	491.6	699.4	680.2	543.9	533.5
	Travel of staff	148.1	80.0	148.1	148.1	81.5	79.5
	Contractual services	14.7	7.9	12.0	11.9	11.9	–
	General operating expenses	11.5	6.2	10.7	10.7	10.7	–

	Object of expenditure	*A/69/590 and Corr.1*	*Resolution 69/262*	*A/69/842*	*Resolution 69/274 B*	*Final appropriation*	*Expenditures*
	Supplies and materials	2.7	1.5	2.0	2.0	–	–
	Furniture and equipment	9.4	5.1	9.4	9.4	–	–
Total		**1 096.5**	**592.3**	**881.6**	**862.3**	**648.0**	**613.0**
Backstopping (DSS)	Other staff costs	264.0	142.6	229.4	98.3	102.0	102.0
	Travel of staff	37.8	20.4	25.2	12.6	1.6	1.6
	Contractual services	3.5	1.9	3.1	1.4	1.4	1.4
	General operating expenses	5.9	3.3	5.8	2.1	–	–
	Supplies and materials	0.8	0.5	0.7	0.3	–	–
	Furniture and equipment	2.0	1.1	2.0	0.5	–	–
Total		**314.0**	**169.8**	**266.2**	**115.2**	**105.0**	**105.0**
Backstopping (OLA)	Other staff costs	117.4	63.4	98.3	98.3	51.5	50.6
	Contractual services	1.6	0.9	1.2	1.2	1.2	1.2
	General operating expenses	0.5	0.3	0.5	0.5	0.5	0.5
	Supplies and materials	0.3	0.2	0.2	0.2	0.2	0.2
Total		**119.8**	**64.8**	**100.2**	**100.2**	**53.4**	**52.5**
Office of the Special Envoy for Ebola	Other staff costs	1 471.2	794.6	1 954.1	1 954.1	1 838.6	1 596.0
	Travel of staff	759.7	410.3	599.0	599.0	599.0	624.1
	Contractual services	15.0	8.1	23.0	23.0	19.9	6.3
	General operating expenses	101.2	54.7	86.0	86.0	101.7	73.2
	Supplies and materials	4.0	2.2	5.5	5.5	0.7	0.3
	Furniture and equipment	14.4	7.7	20.3	20.3	12.5	10.5
	Improvement of premises	–	–	–	–	–	15.7
Total		**2 365.5**	**1 277.6**	**2 687.9**	**2 687.9**	**2 572.4**	**2 326.1**
UNMEER	Other staff costs	42 468.3	22 938.6	26 226.5	26 226.5	24 633.6	24 879.3
	Consultants	109.1	58.9	237.4	222.3	305.7	263.0
	Travel of staff	7 403.4	3 998.8	6 906.0	6 906.0	5 985.5	6 583.9
	Contractual services	9 391.1	5 072.5	1 202.0	1 202.0	2 223.6	2 164.2
	General operating expenses	72 864.1	39 356.4	32 203.0	32 203.0	30 121.0	30 431.2
	Hospitality	50.0	27.0	40.0	40.0	25.6	17.7

	Object of expenditure	*A/69/590 and Corr.1*	*Resolution 69/262*	*A/69/842*	*Resolution 69/274 B*	*Final appropriation*	*Expenditures*
	Supplies and materials	12 628.2	6 820.9	3 564.4	3 564.4	570.8	582.1
	Furniture and equipment	31 396.8	16 958.4	11 328.0	11 328.0	9 013.4	7 998.3
	Improvement of premises	6 000.0	3 240.8	159.0	159.0	20.3	56.2
	Grants and contributions	–	–	–	–	2 808.8	2 739.2
Total		**182 311.0**	**98 472.3**	**81 866.3**	**81 851.2**	**75 708.3**	**75 715.3**
Total (net of staff assessment)		**189 593.9**	**102 406.4**	**88 094.0**	**87 839.7**	**80 172.5**	**79 805.4**

Abbreviations: DM, Department of Management; MSD, Medical Services Division; OCSS, Office of Central Support Services; PPBD, Programme Planning and Budget Division; DPKO, Department of Peacekeeping Operations; DFS, Department of Field Support; DSS, Department of Safety and Security; OLA, Office of Legal Affairs.

United Nations A/71/811

General Assembly

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Seventy-first session
Agenda item 134
Programme budget for the biennium 2016-2017

Revised estimates for the United Nations Monitoring Mechanism for the Syrian Arab Republic related to the programme budget for the biennium 2016-2017

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the revised estimates for the United Nations Monitoring Mechanism for the Syrian Arab Republic related to the programme budget for the biennium 2016-2017 (A/71/761). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information, concluding with written responses received on 8 February 2017.

2. In its resolution 2165 (2014), the Security Council initially decided to establish (for a period of 180 days) a mechanism to monitor, with the consent of the relevant neighbouring countries of the Syrian Arab Republic, the loading of all humanitarian relief consignments of the United Nations humanitarian agencies and their implementing partners at the relevant United Nations facilities. The mechanism would also monitor any subsequent opening of the consignments by the customs authorities of the relevant neighbouring countries at certain border crossings with Turkey, Jordan and Iraq, with notification to the Syrian authorities, in order to confirm the humanitarian nature of the relief consignments.[1] The Council subsequently extended the mandate of the United Nations Monitoring Mechanism in resolutions 2191 (2014) of 17 December 2014 and 2258 (2015) of 22 December 2015 and, most recently, in resolution 2332 (2016) of 21 December 2016, in which the Council extended the mandate until 10 January 2018.

3. The proposed revised estimates cover the period from 11 January to 31 December 2017 for a total amount of $3,890,000 net ($4,221,300 gross). Taking into account the unencumbered balance of $1,173,600 net ($1,252,600 gross)

[1] The border crossings with the Syrian Arab Republic are: Bab al-Salam and Bab al-Hawa (border with Turkey), Al-Ramtha (border with Jordan) and Al Yarubiyah (border with Iraq). The Al Yarubiyah border crossing is not currently monitored owing to the security situation in Iraq.

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against the approved resources in the amount of $4,414,000 for the Mechanism for the period from 1 January 2016 to 10 January 2017, the Secretary-General is requesting additional requirements under the programme budget for the biennium 2016-2017 in the amount of $2,716,400 net under section 27, Humanitarian assistance, and $252,300 under section 36, Staff assessment, to be offset by a corresponding amount under income section 1 Income from staff assessment, for a total of $2,968,700 gross. The total revised estimate for the biennium 2016-2017 amounts to $7,130,400 net ($7,731,900 gross), while the revised appropriation for the period from 1 January 2016 to 10 January 2017 would amount to $4,414,000 net ($4,763,200 gross). The Advisory Committee was informed, upon enquiry, that there was a variance of $90,400 between this figure and the appropriation approved by the General Assembly[2] of $4,323,600 (net of staff assessment), which is related to recosting during 2016.

Mandate implementation

4. The Secretary-General has indicated that cross-border operations have steadily increased since the adoption of Security Council resolution 2165 (2014) and that, as at 31 December 2016, a total of 467 shipments or 12,093 trucks had crossed the border into the Syrian Arab Republic[3] since July 2014. The Secretary-General has also indicated that the Monitoring Mechanism has successfully monitored and confirmed the humanitarian nature of all consignments without incident or complaints from any party. With respect to the role of the Monitoring Mechanism vis-à-vis the increased number of agencies that are delivering aid, the Advisory Committee was informed, upon enquiry, that the Mechanism helps to ensure the transparency of cross-border operations and to alleviate the concerns of the parties regarding the use of aid convoys for other than humanitarian purposes. In addition, a study on lessons learned concluded in 2015 that the Mechanism has been instrumental in increasing collaboration, such as enhanced information sharing, between the United Nations and non-governmental organizations, on cross-border assistance from Jordan and Turkey.

Relocation of the Office of the Chief of the Monitoring Mechanism

5. The plans to relocate the Office of the Chief of the Monitoring Mechanism from Amman to Gaziantep (Turkey) in April 2017 are laid out in the report of the Secretary-General. The Advisory Committee was informed, upon enquiry, that the relocation is aimed at ensuring more effective and efficient management and at bringing the Office closer to the centre of operations, since 80 per cent of United Nations cross-border assistance for the Syrian Arab Republic is coordinated at Gaziantep, which is one of the three humanitarian coordination hubs under the Whole-of-Syria coordination system. Furthermore, the municipality benefits from a modern infrastructure, including telecommunications and air transport connections. The Committee was also informed that savings on rental fees are expected, since it is expected that the unused portion of the current office in Amman[4] would be relinquished, with any changes in requirements to be reported within the context of the second performance report of the Secretary-General for the biennium 2016-2017. **The Advisory Committee welcomes the initiative to relocate the Office of the Chief closer to the current operations of the Mechanism. Furthermore, the Committee looks forward to the realization of savings as a result of the move.**

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[2] See General Assembly resolution 70/248 B, sect. IV, para. 4.

[3] The Secretary-General has indicated that, since July 2014, a total of 9,701 trucks have crossed from Turkey and 2,392 trucks from Jordan.

[4] The current office in Amman is located on the premises of the United Nations Development Programme.

Staffing requirements

6. The proposed staffing complement for the United Nations Monitoring Mechanism for 2017 would consist of 42 general temporary assistance positions, including 1 D-1, 1 P-5, 4 P-4, 5 P-3, 3 P-2, 5 National Professional Officers, 14 Local level and 9 United Nations Volunteers, representing a net decrease of 1 position compared with 2016. The staffing requirements reflect (a) the relocation of the Chief of Office (D-1), one Administrative Officer (P-3) and one Special Assistant to the Chief (P-2) from Amman to Gaziantep; (b) the establishment of one position of Monitoring Officer (P-3) and one position of Driver (Local level) in Gaziantep; and (c) the abolishment of one position of Team Leader (P-5) in Gaziantep and one position of Executive Assistant (Local level) in Amman (see A/71/761, para. 11-14). The Advisory Committee was informed that, for the above-mentioned 42 positions, an amount of $3,068,900 would provide for salaries ($2,228,500), common staff costs ($818,800) and overtime ($21,600).

7. With respect to the proposed establishment of the position of Monitoring Officer (P-3) in Gaziantep, the Advisory Committee was informed, upon enquiry, that following the proposed abolishment of the position of Team Leader (P-5), related functions would be assumed by the incumbent of the existing Monitoring Officer (P-4) position, with the incumbent of the proposed Monitoring Officer (P-3) position to act as deputy team leader, when required.

8. The Secretary-General has indicated that, as at 31 December 2016, 31 positions were encumbered, representing an overall vacancy rate of 28 per cent. Of the 12 vacant positions, 8 are to be based in Iraq, where the prevailing security situation has prevented the commencement of United Nations cross-border operations (A/71/761, para. 11). In this connection, however, the Advisory Committee was informed that the proposed resource requirements for the period from 11 January to 31 December 2017 are based on a vacancy rate of 10 per cent for continuing international positions, of 50 per cent for new international positions and of 15 per cent for United Nations Volunteers, while for national positions, the following vacancy rates would be applied:

	National Professional Officer	*Local level*
Location	*(percentage)*	
Turkey	5	12
Jordan	0	0
Iraq	50	50

9. Upon enquiry, the Advisory Committee was informed that a 10 per cent vacancy rate for continuing international positions would be applied, as it was anticipated that more staff could be recruited in 2017 and that the office in Iraq could be established. The Committee was also provided with a vacancy rate report for 2016, with the following actual average vacancy rates for that year: (a) 34.5 per cent for the Professional category for existing international positions; (b) 29.6 per cent for United Nations Volunteers; and (c) 28.3 per cent for national staff (National Professional Officers and Local level staff at all three locations).

10. **Taking into account the continuing high vacancy rates for the Monitoring Mechanism at all locations and, in particular, the difficulties in establishing an office in Iraq and commencing related cross-border operations, the Advisory Committee is of the view that vacancy rates for the period from 11 January to 31 December 2017 should reflect operational realities. The Committee therefore**

recommends to the General Assembly the application of uniform average vacancy factors, based on current 2016 average vacancy rates, for all locations for 2017, as follows (a) 35 per cent for the Professional category for existing international positions; (b) 30 per cent for United Nations Volunteers; and (c) 30 per cent for national staff (National Professional Officers and Local level staff at all three locations). The Committee further recommends that related non-post requirements be adjusted accordingly.

Non-staffing requirements

11. The Advisory Committee was informed that the main non-staffing requirements pertaining to the additional requirements relate to:

(a) General operating expenses ($337,100) for the rental of premises in Turkey, Jordan and Iraq ($260,400); communications, including local and long-distance phone calls and satellite phone subscriptions ($27,900); maintenance for 10 vehicles ($21,400); freight and related costs for commercial freight of purchased equipment and shipments of items between the offices of the Monitoring Mechanism ($3,000); and general insurance for 10 vehicles and for the registration of three vehicles in Jordan pursuant to local Ministry of Transportation requirements ($24,400);

(b) Travel of staff ($297,800) including travel between the offices of Amman, Gaziantep and Dohuk, Iraq, for administrative support, meetings support during peak periods and travel of the Chief to meetings in New York, Geneva, the Syrian Arab Republic, Iraq and Lebanon ($98,200); local travel ($186,700), including for the daily subsistence allowance of Monitoring Officers and Drivers for travel to the borders for trips longer than 10 hours or for overnight trips; and travel related to training ($12,900);

(c) Grants and contributions ($61,900) for the cost-sharing contribution of the Monitoring Mechanism to the Department of Safety and Security for radio room operations ($8,600); remote mission support provided by the Service for Geospatial, Information and Telecommunications Technologies ($24,800); and United Nations Development Programme support costs for recruitment and elements of administration of staff, issuance of identification cards, requests for visas and vehicle registration and other administrative procedures ($28,500);

(d) Furniture and equipment ($51,000) for the acquisition of furniture ($9,900); communication and network equipment ($16,800); office equipment ($2,900); software licences ($6,400); and safety and security equipment ($15,000), this amount being inclusive of resources for furniture and equipment for the establishment of an office in Dohuk as soon as the security situation allows ($23,900).

Travel of staff

12. With respect to the travel of staff, the proposed requirements in the amount of $297,800 would remain unchanged for the period from 11 January to 31 December 2017, as compared with the period from 1 January 2016 to 10 January 2017. The Advisory Committee notes that the previous period was slightly longer than the current 2017 period and was informed, upon enquiry, that the requirements for staff travel have been calculated taking into consideration actual expenditures for 2016 and that it has been assumed that United Nations agencies and partners would maintain operations at the same level as in 2016. In this connection, the Committee was provided with a breakdown of international travel for 2016, which showed, however, that in the majority of cases, the requirement for making travel

arrangements 16 calendar days in advance of the commencement of official travel had not been met. The Committee was also informed that the relocation of the Office of the Chief from Amman to Gaziantep would limit the risk of last-minute travel, since the largest part of the cross-border operation is being coordinated at that location, thereby reducing the risk of contingencies that would involve last-minute travel. Furthermore, the Committee was informed that the Monitoring Mechanism is now planning to hold two, instead of the three staff retreats initially planned in 2017 (see para. 14 below), thereby reducing related travel costs. **In view of the aforementioned instances of likely savings, the Advisory Committee recommends to the General Assembly a reduction of the requirements under the travel of staff by $14,890 (or 5 per cent).**

Furniture and equipment

13. With respect to the provision of furniture and equipment for the office in Iraq, the Advisory Committee notes that the Monitoring Mechanism has not been able to establish an office at that location owing to the security situation (see also paras. 9-10 above). **The Advisory Committee therefore considers that the requirements for furniture and equipment for the office in Iraq should be presented at the appropriate time and recommends at this time against approval of the proposed related requirements in the amount of $23,900.**

Contractual services

14. The Advisory Committee was informed that the total amount of $18,600 for contractual services is inclusive of costs related to two team-building retreats and one management retreat. Upon enquiry, the Committee was informed that it was now planned to conduct only two retreats, namely, one team-building retreat in March 2017 and one management retreat in Istanbul in June 2017. **The Advisory Committee recommends that the General Assembly request the Secretary-General to undertake a full cost comparison prior to deciding on the location(s) of office retreats. In this connection, the Committee reiterates its view that existing United Nations system facilities should be used for such activities.**

Timing and submission of revised estimates

15. The Advisory Committee notes once again that, following the extension of the mandate of the Monitoring Mechanism, the revised estimates-related proposals were issued two weeks after the commencement of the new mandate period. The Committee recalls that, upon extension of the previous mandate, the revised estimates were also issued a short time (one month) into the new mandate period. In this connection, the Committee has previously cited the example of the mandates of the special political missions: while they have different renewal dates, their budgets are presented for a full 12 months on the assumption that they will be renewed by the Security Council (A/70/7/Add.46, para. 13).

16. **The Advisory Committee points out that the mandate of the Monitoring Mechanism, established in 2014, has already been renewed twice and emphasizes that another yearly renewal, at the end of the year 2017, may be anticipated. The Committee expects that relevant resource estimates will therefore be included in the proposed programme budget for the biennium 2018-2019. In this connection, the Committee also recalls paragraph 9 of General Assembly resolution 62/236, in which the Assembly noted with concern the piecemeal approach to the budget process and requested the Secretary-General, for all future proposed programme budgets, to take the necessary steps to avoid such a piecemeal approach to the budget process and ensure the**

fullest possible picture of the Organization's requirements for future bienniums (see also A/70/7/Add.46,[5] para. 14).

Conclusion

17. **Subject to its comments above, the Advisory Committee recommends that the General Assembly:**

(a) Approve the additional resources for the period from 11 January to 31 December 2017 in the amount of $3,202,800 (net of staff assessment);

(b) Appropriate an additional amount of $2,029,200 (net of staff assessment) under section 27, Humanitarian assistance, of the programme budget for the biennium 2016-2017, as well as an additional amount of $172,300 under section 36, Staff assessment, to be offset by an equivalent amount under income section 1, Income from staff assessment, for the biennium 2016-2017. The amount of $2,029,200 would represent a charge against the contingency fund for the biennium 2016-2017.

[5] The General Assembly endorsed the conclusions and recommendations contained in the report of the Advisory Committee (A/70/7/Add.46) in sect. IV, para. 2, of its resolution 70/248 B.

United Nations A/71/812

General Assembly

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Seventy-first session
Agenda item 148
Financing of the International Residual Mechanism for Criminal Tribunals

Construction of a new facility for the International Residual Mechanism for Criminal Tribunals, Arusha branch

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the construction of a new facility for the International Residual Mechanism for Criminal Tribunals, Arusha branch (A/71/753). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, concluding with written responses received on 21 February 2017.

2. The report of the Secretary-General was submitted pursuant to paragraph 8 of General Assembly resolution 70/258 and provides an update on the project since the fifth progress report of the Secretary-General (A/70/698).

II. Progress update, project management and project schedule

3. The report of the Secretary-General on the construction of a new facility for the International Residual Mechanism for Criminal Tribunals, Arusha branch (A/71/753), is the sixth progress report on the project. Information with respect to the background of the project and the related resolutions of the General Assembly on the project is contained in paragraphs 1 to 3 of the report of the Secretary-General.

Project progress and schedule

4. In his report, the Secretary-General explains the progress on the construction project, including the substantial completion of the facility on 1 December 2016 and the occupation of the premises by the Mechanism on 5 December 2016; the completion of a second audit undertaken by the Office of Internal Oversight

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Services (OIOS), which assigned a "satisfactory" rating to the management effectiveness of the construction phase; the projection of a residual balance of $455,814 from the contingency funds; and an outline of the approaches used to ensure appropriate recovery of direct and indirect costs.

5. The Advisory Committee recalls that the project duration, initially estimated at five years and three months, was shortened to four years, in accordance with the request of the General Assembly in its resolution 66/240 B. Subsequently, the Secretary-General reported that the estimated date of completion had been postponed to early 2016 (see A/69/734, annex II and A/69/788, para. 17). In his fifth progress report, the Secretary-General had indicated that the project had experienced further delays owing to the topographical errors in the initial architectural drawings and the delayed installation of a "curtain wall" (the exterior windows).

6. In his sixth progress report, the Secretary-General indicates that, though the project was due to be completed by 28 February 2016, the construction project was in fact completed on 1 December 2016 and occupied by the Mechanism on 5 December 2016 (see A/71/753, paras. 4, 12 (d) and 35-42). A revised project schedule, taking into account delays arising from the topographical error and installation of the curtain wall is provided in annex II of the report of the Secretary-General.

7. As stated in the report, the project's construction phase has now concluded and a new post-occupancy/defect and liability phase has commenced as at 1 December 2016 and will last for a period of 12 months. During that time, the contractor is required to remedy any defective works included in a punch list developed by the project team. Upon enquiry, the Advisory Committee was informed that those items include minor repairs, for example: fixing broken electrical faceplates; completing paint touch-ups; and addressing defects with the new heating, ventilation and air conditioning system. **The Advisory Committee notes the substantial completion of the project and that major project elements have been completed. The Committee urges timely completion of all repairs to the items included in the punch list. Any related cost implications for the Organization should be avoided to the extent possible. The Advisory Committee looks forward to full completion of the project within the post-occupancy phase.**

Local engagement and cooperation with the host country

8. In his report, the Secretary-General explains the ongoing excellent cooperation between the Mechanism and the host country, the United Republic of Tanzania (see A/71/753, paras. 22-25). In the past year, the host country has connected the final electrical utilities, the Internet and telecommunications, constructed a temporary access road to the site and installed power and water lines at no extra cost to the Organization. **The Advisory Committee notes with gratitude the contributions made by the host country throughout the course of the construction project.**

9. As indicated in previous reports of the Secretary-General, the construction project benefitted substantially from the integration of local knowledge and capacity into the project, in accordance with paragraph 5 of General Assembly resolution 70/258, along with the Organization's accumulated expertise in implementing such projects. As noted in the summary of the sixth progress report of the Secretary-General, the use of local labour, materials and capacity was maximized throughout the project duration.

Governance and oversight

10. The report of the Secretary-General indicates that the third and final audit conducted by OIOS is under way and will assess the immediate post-construction phase. The second audit concluded on 16 February 2016 indicated an overall

"satisfactory" rating with regard to the management effectiveness of the construction phase. Upon enquiry, the Advisory Committee was informed that contractual claims would be included in the third audit of the post-construction phase. **The Advisory Committee looks forward to the finalization of the third and final audit of the post-construction phase activities and to reviewing in detail the assessment of accountability and related compensation claims.**

11. The report also notes that OIOS found that appropriate measures were in place for identifying, assessing and communicating risks and mitigation measures, including through the development of a risk register at the initial stage of the project.

III. Project expenditures, contract amendments and contingency provisions

12. As noted in previous reports of the Secretary-General, the total resources approved by the General Assembly for the project amounted to $8,787,733, comprising the total estimated project cost of $7,737,362 and $1,050,371 for contingencies. During its consideration of the sixth progress report, the Advisory Committee was informed, upon enquiry, of the updated expenditures for the period 2013-2016, excluding contingency costs. As of the end of 2016, the total expenditures were reported as $8,331,919, with a projected expenditure in 2017 until the completion of the project of $1,022,418.

13. Upon further enquiry, the Advisory Committee was informed that the delays caused by the late delivery and installation of the curtain wall had reduced the projected earlier savings anticipated in the fifth progress report of the Secretary-General, in which projected savings of $111,927 were reported under project supervision and management and were anticipated to be applied to amounts covered by contingency provisions (see A/70/698, para. 53). The sixth progress report projects reduced savings in that category of $22,927 (see A/71/753, table 1).

Project contingency provisions

14. The Advisory Committee was informed upon enquiry that direct costs attributable to the delay relating to the curtain wall were $124,000 for extended architect's fees and $65,000 for additional architect services. With regard to indirect costs, the Committee was informed that approximately $195,000 was incurred as a result of the extended rental of the premises where Mechanism staff worked until the curtain wall was fully installed. Other additional costs of $2,000 resulted from travel, as mentioned in paragraph 28 of the previous report of the Advisory Committee on the matter (A/70/772). **The Advisory Committee continues to stress that the United Nations should not bear the responsibility for paying any direct or indirect costs resulting from the topographical error, the curtain wall installation or additional travel costs. In that connection, the Committee reiterates that the General Assembly has stated that all remaining unused contingency funds shall be returned to Member States at the conclusion of the project (see General Assembly resolution 70/248, sect. IX, para. 20 and sect. X, para. 18).**

Architectural and construction contracts

15. The sixth progress report of the Secretary-General sets out details relating to architectural and construction contracts and the related project delays in paragraphs 64 to 73. As reported in paragraphs 64 and 65, the substitution of the heating, ventilation and air-conditioning system and delays in the delivery of the curtain wall

resulted in the granting of two additional contract extensions. The report indicates in paragraph 66 that delays relating to the installation of the curtain wall could result in the application of delay damages and other contractual remedies.

16. As explained in paragraphs 70 to 73 of the report, three amendments to the architectural contracts were executed as follows: (a) an extension of the construction phase to account for the delay incurred as a result of the topographical error, which resulted in no additional cost to the United Nations; (b) an increase of architects' presence on site, costs for which were capped at $65,000; and (c) the provision of architectural services for the extended construction stage, which were capped at $124,200. Services included the development of a punch list to address repairs and minor defects in the construction project, which are expected to be delivered by the end of the liability period and upon acceptance by the United Nations.

17. Upon enquiry, the Advisory Committee was informed that the attribution of responsibility for incurring those costs had not yet been determined. Recalling paragraph 7 of General Assembly resolution 70/258, the Secretary-General is requested to pursue the recovery of direct and indirect costs arising from errors and delays where it is economically feasible to do so (see also A/71/753, para. 67). After consultation with the Office of Legal Affairs, it was determined that any consideration of contractual remedies, including delay damages, would be resolved during the close-out phase and reported to the Assembly thereafter. Nevertheless, as reported in paragraph 69 of the report of the Secretary-General, the contractor has been informed that payment for substantial completion would be withheld pending assessment of the United Nations of any delay damages and additional fees in connection with the delays. **The Advisory Committee looks forward to the completion of this assessment of contractual remedies and to reviewing the details thereon in the subsequent report of the Secretary-General** (see para. 23 below).

IV. Other Matters

Furniture and equipment reuse and workplace arrangements

18. The Advisory Committee recalls that the provision of office furniture was not included in the initial project cost. The Mechanism initially estimated that the cost of new furniture for the new facility would amount to $424,500 (see A/67/768, para. 18). Upon enquiry, the Advisory Committee was informed that new furniture requirements were reflected in the budget for the Mechanism for the biennium 2016-2017, on the basis of the ability to cover a portion of its furniture requirements by reusing office furniture from the International Criminal Tribunal for Rwanda. During its consideration of the most recent report, the Advisory Committee was informed that 400 pieces of used furniture at a value of $40,800 were transferred to the new facility. New furniture in the amount of $270,000 was purchased for the new facility for office, repository and cafeteria spaces.

19. With regard to the application of flexible workplace arrangements at the Mechanism facility, the Advisory Committee was informed upon enquiry that such arrangements could not be applied since the Mechanism required more enclosed space than originally planned. It was reported that a portion of the new and reused furniture was earmarked for ad hoc staff during peak court activities. Where additional staff did not require dedicated space, they might be accommodated in the facility using flexible workplace strategies. **The Advisory Committee stresses the need for all future construction projects to incorporate clear baseline data and flexible workplace elements, wherever possible, from the outset. In the case of**

the Residual Mechanism, the Committee requests that information concerning the prescribed space per staff member and comparisons with standard Secretariat ratios be included in the next report of the Secretary-General (see para. 23 below).

Accommodation of other mechanisms

20. In paragraph 28, the report of the Secretary-General notes that other international organizations and judicial institutions, such as the African Court on Human and Peoples' Rights, are expected to move to the vicinity of the Mechanism's new premises. The Advisory Committee was also informed, upon enquiry, that discussions are ongoing regarding the possibility of sharing certain facilities with entities planning to move to the vicinity of the Mechanism, noting that synergies will be created wherever it is economical, efficient, secure and possible to do so.

21. With regard to the possibility of co-locating the remaining operations of the Residual Special Court for Sierra Leone into the Mechanism's new facility (see A/71/613, para. 21), the Secretariat confirmed that space and staffing requirements for the Residual Special Court for Sierra Leone were not considered in the original design and occupancy of the Mechanism's premises in Arusha, in conformity with the first progress report of the Secretary General on the construction of a new facility for the International Residual Mechanism for Criminal Tribunals, Arusha branch (A/66/754).

22. **In this context, the Advisory Committee recommends that the General Assembly request the Secretary-General to consider and report on the possibility of accommodating the Residual Special Court for Sierra Leone on the premises in Arusha in the future to maximize cost and management efficiencies and as part of ongoing discussions on the achievement of operational synergies with other entities.**

23. **The Advisory Committee recommends that the General Assembly request the Secretary-General to submit a final progress report for consideration at its seventy-second session, which would include a finalized, updated project budget that includes indirect and direct costs arising from damages and delays indicated in detail, as well as the final amount charged to the project contingency funds. The final progress report should also summarize the outcome of the assessment of responsibility and liability as well as possible options to accommodate the staff of the Residual Special Court for Sierra Leone within the premises of the Mechanism.**

V. Conclusions and Recommendations

24. **The proposed action to be taken by the General Assembly is contained in paragraph 83 of the report of the Secretary-General. Subject to its comments and recommendations in the present report, the Advisory Committee recommends that the Assembly take note of the report of the Secretary-General.**

United Nations A/71/813–S/2017/177

General Assembly
Security Council

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General Assembly
Seventy-first session
Agenda item 31
Prevention of armed conflict

Security Council
Seventy-second year

Letter dated 25 February 2017 from the Permanent Representative of Armenia to the United Nations addressed to the Secretary-General

Upon the instructions of my Government, I am transmitting herewith the statement of the Ministry of Foreign Affairs of the Republic of Armenia, dated 25 February 2017, on the incursion attempt by the Azerbaijani side on the line of contact between Azerbaijan and Artsakh (see annex).

I kindly request that the present letter and its annex be circulated as a document of the General Assembly, under agenda item 31, and of the Security Council.

(*Signed*) Zohrab **Mnatsakanyan**
Ambassador
Permanent Representative

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Annex to the letter dated 25 February 2017 from the Permanent Representative of Armenia to the United Nations addressed to the Secretary-General

Statement of the Ministry of Foreign Affairs

25 February 2017

In defiance of the calls of the international community and the demands of the Co-Chairs of the Organization for Security and Cooperation in Europe (OSCE) Minsk Group to strictly adhere to the 1994-1995 ceasefire agreements and to refrain from the use of force and the threat of use of force, the incursion attempt by the Azerbaijani side last night on the line of contact between Azerbaijan and Artsakh is another blow by Baku to the efforts by Armenia and the Co-Chairs of the OSCE Minsk Group towards the peaceful settlement.

While continuing attempts to undermine the agreements reached in Vienna and Saint Petersburg on the creation of conducive conditions for the advancement of the negotiation process, Baku intentionally escalates the situation and initiates new provocations.

We once again draw the attention of the international community and, first and foremost, the Co-Chairs of the OSCE Minsk Group to the strict necessity to sober up Baku and to bring it to the reality.

United Nations A/71/814–S/2017/178

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Security Council

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General Assembly
Seventy-first session
Agenda item 32
Protracted conflicts in the GUAM area and their implications for international peace, security and development

Security Council
Seventy-second year

Identical letters dated 25 February 2017 from the Permanent Representative of Georgia to the United Nations addressed to the Secretary-General and the President of the Security Council

I have the honour to transmit herewith the fourth quarterly report (for the period October-December 2016) of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia (see annex).*

I should be grateful if you would have the present letter and its annex circulated as a document of the General Assembly, under agenda item 32, and of the Security Council.

(*Signed*) Kaha **Imnadze**
Ambassador
Permanent Representative

* The annex is being circulated in the language of submission only.

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Annex to the identical letters dated 25 February 2017 from the Permanent Representative of Georgia to the United Nations addressed to the Secretary-General and the President of the Security Council

[English only]

Fourth quarterly report (October-December 2016) of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia

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I. Introduction

Aims of the report and methodology applied

1. In January 2015, the Ministry of Foreign Affairs of Georgia began preparing quarterly reports to assess the human rights situation in the occupied regions of Georgia. The Ministry of Foreign Affairs prepared four such reports in 2015. This is the fourth quarterly report of the Ministry of Foreign Affairs for 2016, covering the period from October to December 2016. The Ministry of Foreign Affairs of Georgia will continue to prepare such reports on a quarterly basis. This reporting exercise aims to contribute to the provision of regular and updated information to the international community, to States and to international intergovernmental and non-governmental organizations on the human rights situation in the occupied regions of Georgia.

2. As for the methodology applied, this reporting exercise consolidates and assesses existing information from various open sources, national and international, on violations of human rights in the occupied regions of Georgia. Due to limitations on its length, the report does not aim to present information on all violations of human rights in the occupied regions of Georgia; it aims to consolidate and assess only some of the most well-known examples of violations. The methodology applied does not provide for the conduct of fact-finding visits to the occupied regions of Georgia or for the conduct of interviews. Therefore the methodology applied does not enable this reporting exercise to collect and produce new data on the human rights situation in the occupied regions of Georgia.

Responsibility of the occupying power for human rights violations

3. The territories of two regions of Georgia, Abkhazia, Georgia, and the Tskhinvali Region, Georgia, are occupied by the Russian Federation and the human rights situation in these regions of Georgia remains alarming. The Russian Federation, as the occupying power, exercises effective control over Abkhazia, Georgia, and the Tskhinvali Region, Georgia. These two regions, still remaining under unlawful foreign military occupation, constitute, above all, dangerous "black holes" in terms of holding the human rights violators accountable. The occupying power, exercising effective control, has been preventing numerous international organizations from entering Abkhazia, Georgia, and the Tskhinvali Region, Georgia.

4. During the reporting period, a European Union (EU) statement on the fourteenth consolidated report of the Secretary-General of the Council of Europe on the conflict in Georgia[1] was made at the 1271st meeting of the Committee of Ministers of the Council of Europe.[2] According to the statement, "the human rights situation on the ground remains worrying". It should be emphasized that in the same statement, "[t]he EU calls on the Russian Federation to provide the EU Monitoring

[1] Consolidated report on the conflict in Georgia, Council of Europe (April-September 2016), SG/Inf(2016)37.

[2] European Union statement on the fourteenth consolidated report of the Secretary-General on the conflict in Georgia, 1271st meeting of the Committee of Ministers of the Council of Europe, 16 November 2016.

Mission (EUMM) with access to the Georgian regions." According to the statement, "[t]he EU regrets that the Secretariat delegation and the Council of Europe Human Rights Commissioner have not been granted access to the Georgian regions of Abkhazia and Tskhinvali region/South Ossetia. The EU calls on all the concerned parties to facilitate access to the Georgian regions of Abkhazia and Tskhinvali region/South Ossetia for the relevant bodies of the Council of Europe. The Council of Europe should be able to fully and effectively use its instruments to ensure monitoring of the human rights situation in all conflict affected areas and for the benefit of all persons in need of human rights protection. No obstacles should be created to the work of international partners in this field".[3]

5. During the reporting period, a statement of the Group of Friends of Georgia on the conflict in Georgia was adopted at the 2016 meeting of the Ministerial Council of the Organization for Security and Cooperation in Europe (OSCE), held in Hamburg on 8 and 9 December 2016. In the statement, the delegations of Canada, Lithuania, Poland, Romania, Sweden, the United Kingdom of Great Britain and Northern Ireland and the United States of America expressed "deep concern over the continuous discrimination against ethnic Georgians residing in the Georgian regions of Abkhazia and South Ossetia" and "condemn[ed] the gross violations of rights related to freedom of movement, residence, property, as well as right to education in one's native language and underline[d] that the placement of artificial obstacles, including barbed and razor wire fences, along the occupation line further aggravates the humanitarian situation on the ground". It should be emphasized that the statement called upon "the Russian Federation to enable access by international human rights monitoring mechanisms to the occupied territories of Georgia".[4]

6. During the reporting period, on 13 October 2016, at the session of the Parliamentary Assembly of the Council of Europe, Mr. Frank-Walter Steinmeier, then Foreign Minister of the Federal Republic of Germany, stated the following: "I support all the Council of Europe's efforts to secure regular access to Crimea for its monitoring bodies to observe the human rights situation. This is about not only Crimea, but South Ossetia, Abkhazia, Transnistria and Nagorno-Karabakh. There should be no blank areas on our continent where human rights are not observed".[5]

7. It should be recalled that on 19 May 2016, during the reporting period of the second quarterly report of the Ministry of Foreign Affairs of Georgia covering the period from April to June 2016, Mr. Giga Otkhozoria, was murdered by so-called "border guards", deployed along the occupation line with Abkhazia. The murder was committed in the village of Khurcha, Zugdidi district, located in the territory

[3] Ibid.

[4] Statement of the Group of Friends of Georgia on the conflict in Georgia, Ministry of Foreign Affairs of Georgia, 9 December 2016, available at www.mfa.gov.ge/News/%E1%83%94%E1%83%A3%E1%83%97%E1%83%9D-%E1%83%A8%E1%83%98-%E1%83%A1%E1%83%90%E1%83%A5%E1%83%90%E1%83%A0%E1%83%97%E1%83%95%E1%83%94%E1%83%9A%E1%83%9D%E1%83%A1-%E1%83%9B%E1%83%94%E1%83%92%E1%83%9D%E1%83%91%E1%83%90%E1%83%A0%E1%83%97%E1%83%90-%E1%83%AF%E1%83%92%E1%83%A3%E1%83%A4%E1%83%98%E1%83%A1-%E1%83%A5%E1%83%95%E1%83%94%E1%83%A7%E1%83%9C%E1%83%94%E1%83%91%E1%83%98%E1%83%A1-%E1%83%94%E1%83%A0%E1%83%97.aspx?lang=en-US.

[5] Parliamentary Assembly of the Council of Europe, 13 October 2016, available at http://assembly.coe.int/Documents/Records/2016/E/1610131000E.htm.

controlled by the Government of Georgia. The murderer of Mr. Giga Otkhozoria has been identified: Mr. Rashid Kanji-Ogli. After committing the murder Mr. Rashid Kanji-Ogli and his accomplices immediately fled to the occupied territory of Abkhazia. In May 2016, the Ministry of Foreign Affairs of Georgia issued a statement "concerning the fact of murder committed in the village of Khurcha, Zugdidi District, on 19 May 2016". According to the statement "this criminal act once again demonstrates the highly alarming situation in the occupied region of Abkhazia, Georgia, and the full responsibility for it lies with the Russian Federation, as the power in effective control of the region".[6] In May 2016, the Prosecutor's Office of Georgia filed charges against Mr. Rashid Kanji-Ogli for the premeditated murder of Mr. Giga Otkhozoria and criminal prosecution was launched under the Criminal Code of Georgia.[7] In July 2016, Mr. Khajimba publicly declared that Mr. Rashid Kanji-Ogli would not be handed over to the Georgian authorities.[8] During the reporting period, in December 2016, the Zugdidi District Court found the fugitive Mr. Rashid Kanji-Ogli guilty of the charges filed against him and sentenced him, in absentia, to deprivation of liberty for a term of 12 years.[9] However, under the existing circumstances, Mr. Rashid Kanji-Ogli and his accomplices still remain unpunished. The above situation with regard to the violation of the right to life of Mr. Giga Otkhozoria once again demonstrates that the occupied territories of Georgia remain "black holes" in terms of holding the violators of human rights accountable. The above situation further reaffirms the need for immediate, unhindered and continuous access by international human rights monitoring mechanisms to the occupied territories of Georgia.

Occupation line and the installation of barbed wire fences and other artificial obstacles

8. The occupation line along the administrative boundary line with Abkhazia and the Tskhinvali Region separates Georgia from its two occupied territories. The process of so-called "borderization" commenced in 2011. Currently, the total length of razor wire and barbed wire fences and other artificial obstacles along the occupation line in the Tskhinvali Region is nearly 52 km (the overall length of the occupation line is more than 350 km) and along the occupation line in Abkhazia is 48 km (the overall length of the occupation line is around 145 km).

[6] Statement by the Ministry of Foreign Affairs of Georgia concerning the fact of murder committed in the village of Khurcha, Zugdidi District, on 19 May 2016, available at www.mfa.gov.ge/News/%E1%83%A1%E1%83%90%E1%83%92%E1%83%90%E1%83%A0%E1%83%94%E1%83%9D-%E1%83%A1%E1%83%90%E1%83%A5%E1%83%9B%E1%83%94%E1%83%97%E1%83%90-%E1%83%A1%E1%83%90%E1%83%9B%E1%83%98%E1%83%9C%E1%83%98%E1%83%A1%E1%83%A2%E1%83%A0%E1%83%9D%E1%83%A1-%E1%83%92%E1%83%90%E1%83%9C%E1%83%AA%E1%83%AE%E1%83%90%E1%83%93%E1%83%94%E1%83%91%E1%83%90-2016-%E1%83%AC%E1%83%9A%E1%83%98%E1%83%A1-1.aspx?CatID=5&lang=en-US.

[7] "The Prosecutor's Office launches criminal proceedings in connection with the murder of Giga Otkhozoria", Prosecutor's Office of Georgia, 21 May 2016, available at http://pog.gov.ge/eng/news?info_id=932.

[8] "Abkhazia will not hand over to Georgia border guard suspected in murder", *Ria Novosti*, 6 July 2016, available at https://ria.ru/world/20160706/1459757274.html.

[9] "Court finds Rashid Kanji-Ogli, accused of Giga Otkhozoria's murder, guilty", Prosecutor's Office of Georgia, 28 December 2016, available at http://pog.gov.ge/eng/news?info_id=1095.

9. According to the European Union statement on the Secretary-General's fourteenth consolidated report on the conflict in Georgia, "the EU is deeply concerned about the illegal activities of 'borderization', which divides families and communities and impedes the [movement of] people on the ground, depriving them of fundamental rights, including education in their native language, property rights and freedom of movement, including in the context of so-called 'border crossing', which, inter alia, may lead to fatal incidents. The EU calls on the authorities exercising effective control to remove the fences and other obstacles to the freedom of movement and to investigate all allegations of all crimes and human rights violations on the ground."[10]

10. During the reporting period, an article was published in *The New York Times* describing the problems created by the occupation line and the installation of barbed wire fences in the Tskhinvali region.[11] According to the article, the village of Jariasheni is "[m]arked in places with barbed wire laid at night, in others by the sudden appearance of green signs declaring the start of a 'state border' and elsewhere by the arrival of bulldozers, the reach of Russia keeps inching forward into Georgia with ever more ingenious markings of a frontier that only Russia and three other states recognize as real." The article states that "[t]he green border signs that first appeared last year and now keep popping up along the zigzagging boundary warn that 'passage is forbidden' across what is declared to be a 'state border'." According to the article, "Kestutis Jankauskas, the head of the European Union Monitoring Mission in Georgia, said it was hard to know where this boundary line exactly runs. It was never recognized or agreed upon, and its location depends on which maps are used. Russia, he said, is using a map drawn by the Soviet military's general staff in the 1980s. It demarcates what in the Soviet era was an inconsequential administrative boundary within the Soviet Socialist Republic of Georgia but what is now hardening into a hazardous frontier. The fitful movement of the boundary seems to be driven mostly by Russia's desire to align what it sees as a state border with this old Soviet map. So far, the movement has always been forward, often by just a few yards but at other times by bigger leaps."[12]

New so-called "laws" and the new wave of so-called "passportization"

11. As a result of a reaction of the international community on the issue of adoption of so-called new "laws" and so-called "passportization", a decision was made in December 2016 to amend the so-called "law on the legal status of foreign citizens in Abkhazia" to enable residents of Gali district holding Georgian citizenship to obtain "residence permits". According to the amendment, "resident permits can be issued to individuals holding foreign citizenship if they were born in Gali district of the Soviet Socialist Republic of Abkhazia".[13] However, it should be

[10] European Union statement on the fourteenth consolidated report of the Secretary-General on the conflict in Georgia, 1271st meeting of the Committee of Ministers of the Council of Europe, 16 November 2016.

[11] "In Russia's 'Frozen Zone,' a Creeping Border With Georgia", Andrew Higgins, *The New York Times*, 23 October 2016, available at www.nytimes.com/2016/10/24/world/europe/in-russias-frozen-zone-a-creeping-border-with-georgia.html.

[12] Ibid.

[13] "Resident permits will be given to foreign citizens in Gali", *Apsny*, 29 December 2016, available at http://apsny.ru/news/?ID=26462.

noted that resident permits will not enable holders of foreign citizenship to obtain so-called "Abkhazian citizenship".[14]

12. As part of the new wave of so-called "passportization" in the Abkhazian region, the issuance of so-called "passports" started in May 2016 and continued during the reporting period.[15] By the middle of December 2016, more than 3,000 new so-called "Abkhaz passports" had been issued.[16] It has been decided to extend the expiry date of old so-called "Abkhaz passports" until 31 December 2018.[17] It should be emphasized that on 18 October 2016, the so-called "head of administration of Gali district" of the Sokhumi occupation regime declared that "of the 17,800 residents of Gali district, only 340 have Abkhazian citizenship, the rest are Georgian citizens".[18]

13. It should be recalled that on 1 April 2016, the so-called "law on the legal status of foreign citizens in Abkhazia"[19] and the "law on entry into and exit from Abkhazia"[20] became operational. A similar document was adopted by the Tskhinvali occupation regime, namely the so-called "law on the legal status of foreigners in the Republic of South Ossetia". The adoption of so-called "laws" in many ways targets the ethnic Georgian population living in the occupied territories. The Ministry of Foreign Affairs of Georgia once again expresses its serious concern regarding the

[14] "Legal status of residents of Eastern districts of Abkhazia will be regulated", *Nuzhnaya Gazeta*, 29 December 2016, available at https://abh-n.ru/pravovoe-polozhenie-zhitelej-vostochnyx-rajonov-abxazii-budet-uregulirovano/.

[15] "Tania: during one month 300 passports were distributed in Sokhumi", *Apsnypress*, 19 December 2016, available at http://www.apsnypress.info/news/taniya-za-mesyats-po-sukhumu-vydano-svyshe-300-pasportov/.

[16] "Manargia: more than 3,000 new Abkhaz passports were issued", *Sputnik-Abkhazia*, 19 December 2016, available at http://sputnik-abkhazia.ru/Abkhazia/20161219/1020088707/manargiya-oformleno-bolee-trex-tysyach-novyx-abxazskix-pasportov.html

[17] "Expiry date of Abkhaz passports of old sample was extended until 31 December 2018", *Apsnypress*, 31 December 2016, available at http://www.apsnypress.info/news/data-okonchaniya-sroka-deystviya-pasportov-starogo-obraztsa-perenesena-na-31-dekabrya-2018-goda/.

[18] "Nadaraia: project is ready on creation of special economic zone in Gali district", *Apsnypress*, 18 October 2016, available at http://www.apsnypress.info/news/nadaraya-gotov-proekt-po-sozdaniyu-v-galskom-rayone-osoboy-ekonomicheskoy-zony/.

[19] The so-called "law on the legal status of foreign citizens in Abkhazia" was designed in order to place ethnic Georgians living in the region of Abkhazia into a category of "foreign citizens" and to discriminate against them in many ways. Many ethnic Georgians living in Abkhazia, predominantly in Gali district, hold Georgian citizenship that qualifies them as "foreigners" under the so-called "law on the legal status of foreign citizens in Abkhazia" and therefore puts limitations on their human rights, including freedom of movement, the right to property and labour rights. Under this so-called "law", ethnic Georgians holding Georgian citizenship have been deprived the possibility of obtaining residence permits and respective restrictive clauses served as "legal" grounds for the persecution of ethnic Georgian families.

[20] By the adoption of the so-called "law on entry into and exit from Abkhazia", the decision has been made to introduce visas for States: (a) not recognizing the so-called "independence of Abkhazia" and (b) not having a "bilateral agreement" on visa-free travel. Under this so-called "law" any person can exit Abkhazia, however, only so-called "citizens of Abkhazia" can enter the Abkhazian region without additional formalities. It should be noted that a foreign citizen or a person without citizenship can be expelled from the territory of occupied Abkhazia if that person poses a threat to safety, security or public order. It should be emphasized that this so-called "law", creates additional obstacles to representatives of international organizations, leading to the further isolation of the region.

adoption of new discriminatory regulations for ethnic Georgians living in the occupied regions of Georgia.

II. Freedom from torture and ill-treatment

14. As described in previous quarterly reports of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia, the Russian Federal Security Service (FSB) officers and representatives of the Sokhumi and Tskhinvali occupation regimes regularly take actions that amount to torture and ill-treatment. For years, there has been a regular flow of information on inadequate detention conditions in so-called "detention centres" in the occupied regions of Georgia. The practice of torture and ill-treatment in the occupied regions of Georgia remained an issue of concern during the reporting period.

15. During the reporting period, on 10 December 2016, the Public Defender of Georgia issued a report on human rights and freedoms in 2016. According to the report, "inappropriate and degrading treatment is regularly applied toward detainees at Russian military bases, including forced labour, verbal and physical abuse, restriction of food and water".[21]

16. On 27 November 2016, three members of the so-called "special forces unit" of the Tskhinvali occupation regime inflicted a severe physical assault on a 21-year-old resident in Tskhinvali. As a result of the numerous blows that were inflicted on the head of the victim, he was later hospitalized. During the incident, one of the members of the so-called "special forces unit" even fired a shot in the direction of the victim.[22]

17. In December 2016 in Tskhinvali, members of the so-called "special forces unit" of the Tskhinvali occupation regime physically assaulted two schoolchildren, one boy and one girl of grade 11 in school No. 2, in the restaurant "Oasis". Trauma to the head was inflicted on both children, as a result of which the boy lost consciousness. The victims were later transported to a hospital for medical treatment.[23]

18. In October 2016, Mr. Khajimba declared that "there is a need to change the detention conditions of detainees in the detention centre" and the so-called "minister of the interior" of the Sokhumi occupation regime declared that "problems related to the detention conditions of criminals have remained unsolved for 23 years

[21] Report on the situation of the protection of human rights and freedoms in Georgia, Public Defender of Georgia, 10 December 2016, p. 20, available at www.ombudsman.ge/uploads/other/4/4088.pdf.

[22] "A resident of Tskhinvali was beaten by members of special forces unit", *Sputnik-Ossetia*, 2 December 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161202/3395524.html; "General Prosecutor's Office started investigation into members of special forces unit who have beaten a resident of Tskhinvali", *Sputnik-Ossetia*, 6 December 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161206/3413768.html.

[23] "Tibilov: members of special forces unit should be examples of behaviour", *Sputnik-Ossetia*, 29 December 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161229/3528028.html; "Prosecutor's office is investigating details of brawl between youngsters and special forces unit", *Sputnik-Ossetia*, 27 December 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161227/3517504.html.

already".[24] It has been argued by representatives of the Sokhumi occupation regime that the "absence of motivation of employees of the ministry of the interior to work in the detention centre [is] due to the low salary there"; and that "understaffing of the preliminary detention centre, which equals 60 per cent", and the non-provision of "the detention centre with necessary technical equipment" are behind the problems.[25]

III. Arbitrary detention

19. Russian FSB officers regularly carry out arbitrary detentions for so-called "illegal border crossing" along the occupation lines with the Abkhazia and Tskhinvali regions. In most cases detention is followed by fines and later release. The detention period can last several days, several months or, in some cases, several years. According to data supplied by the State Security Service of Georgia, between 2008 and 12 December 2016, in total, 2,775 people were detained by Russian FSB officers for so-called "illegal border crossing": 1,788 people were detained along the occupation line with the Abkhazian region and 987 people were detained along the occupation line with the Tskhinvali region; from 1 January 2016 to 12 December 2016, 190 people were detained along the occupation line with the Abkhazian region and 132 people were detained along the occupation line with the Tskhinvali region.[26] It should be noted that according to the information of the so-called "State Security Committee of South Ossetia", 549 people were detained for so-called "illegal border crossing" along the occupation line with the Tskhinvali region over the course of 2016.[27]

20. According to a report of the Public Defender of Georgia issued during the reporting period, "armed forces of the Russian Federation continue to detain minors, pregnant women, patients and older people".[28]

21. It is particularly alarming that, during the reporting period, Mr. Giorgi Giunashvil remained in illegal detention in so-called Tskhinvali prison.[29] As described in the third quarterly report (July-September 2016) of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia, on 8 June 2016, Mr. Giorgi Giunashvil, a citizen of Georgia, was detained

[24] "Raul Khajimba: it is necessary to regulate issue of increasing salaries to employees of the preliminary detention centre", *Apsnypress*, 20 October 2016, available at http://apsnypress.info/news/raul-khadzhimba-neobkhodimo-reshit-voprosy-povysheniya-zarabotnoy-platy-sotrudnikam-sizo/.

[25] Ibid.

[26] "Representatives of the Russian occupying forces detained 2,775 Georgians between 2008 and 12 December 2016 for so-called 'illegal border crossing' in the occupied territories of Georgia", *Pirweli Information Agency*, 12 December 2016, available at http://pia.ge/post/84592-rusma-okupantebma-2-775-qartveli-daakaves.

[27] "Authorities of South Ossetia expelled violator of state border from Georgia", *Sputnik-Ossetia*, 28 December 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161228/3522804.html.

[28] Report on the situation of the protection of human rights and freedoms in Georgia, Public Defender of Georgia, 10 December 2016, p. 20, available at www.ombudsman.ge/uploads/other/4/4088.pdf.

[29] "IPRM meeting held in Ergneti", State Security Service of Georgia, 30 November 2016, available at http://ssg.gov.ge/en/news/197/IPRM-Meeting-Held-in-Ergneti.

by Russian FSB officers for so-called "illegal border crossing" along the occupation line with the Tskhinvali region. Initially, the detainee was sentenced to two months of imprisonment for so-called "illegal border crossing". However, later, the so-called "prosecutor's office" of the Tskhinvali occupation regime initiated a "criminal case" against Mr. Giorgi Giunashvil accusing him of "causing serious damage to the health" of an unspecified resident of the Tskhinvali region in 2008. The Government of Georgia considers the above accusations against Mr. Giorgi Giunashvil to be groundless and fabricated and therefore calls for his unconditional release.[30]

22. During the reporting period, numerous cases of arbitrary detention were reported in the occupied regions of Georgia. Below are only a few examples.

23. On 12 October 2016, a resident of the village of Plavi, Gori district, was detained for so-called "illegal border crossing" along the occupation line with the Tskhinvali region and "criminal charges" were filed against him for the above reason.[31] However, according to the family members of the detainee, he had not crossed the occupation line.[32]

24. On 22 October 2016, a resident of the village of Mejvriskhevi, Gori district, was detained by Russian FSB officers for so-called "illegal border crossing" near the occupation line with the Tskhinvali region. The resident of the village of Mejvriskhevi did not cross the occupation line; when detained he was near the occupation line for cattle grazing.[33]

25. On 24 October 2016, a resident of the village Kirbali, Gori district, was detained by Russian FSB officers for so-called "illegal border crossing" near the occupation line with the Tskhinvali region. When detained, the resident of the village of Kirbali was collecting timber in the forest near the occupation line. He did not cross the occupation line. The detainee spent three days in detention in the Tskhinvali region.[34]

26. On 5 and 6 November 2016, six citizens of Georgia were detained for so-called "illegal border crossing" along the occupation line with the Tskhinvali region.[35]

[30] Ibid.

[31] "Criminal case was filed in relation to violator of border from Georgia", *Sputnik-Ossetia*, 12 October 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161012/3149539.html.

[32] "A resident of the village of Plavi was detained for so-called 'illegal border crossing'", *IPN*, 12 October 2016, available at www.interpressnews.ge/ge/konfliqtebi/401945-ets-sazghvris-ukanonod-gadakvethis-braldebith-sofel-flavis-mckhovrebi-daakaves.html?ar=A.

[33] "43-year-old man was detained for so-called 'illegal border crossing'", *GHN*, 22 October 2016, available at http://ghn.ge/com/news/view/162625.

[34] "What is the story of a man who spent three days in illegal detention at the Tskhinvali detention centre?" *Palitra News*, 27 October 2016, available at www.palitratv.ge/yvela-video/akhali-ambebi/79610-ras-hyveba-ckhinvalis-izolatoridan-samdghiani-ukanono-patimrobis-shemdeg-gathavisuflebuli-mamakaci.html.

[35] "Tskhinvali regime released six Georgian citizens as a result of fine payment", *IPN*, 8 November 2016, available at www.interpressnews.ge/ge/konfliqtebi/405626-ckhinvalis-rezhimma-jarimis-gadakhdis-shemdeg-saqarthvelos-6-moqalaqe-gaathavisufla.html?ar=A.

27. On 27 November 2016, an 18-year-old resident of Gori district was detained by Russian FSB officers in the village of Jariasheni, near the occupation line with the Tskhinvali region, and was abducted to the occupied Tskhinvali region.[36]

28. On 6 December 2016, several schoolchildren residing in the occupied village of Otobaia, Gali district, were detained by Russian FSB officers in Abkhazia. The schoolchildren were held in detention in the Russian military base for around five hours.[37]

29. On 27 December 2016, a resident of the village of Mejvriskhevi, Gori district, was detained by Russian FSB officers for so-called "illegal border crossing" along the occupation line with the Tskhinvali region.[38]

IV. Freedom of movement

30. Along the occupation lines with the Abkhazia and Tskhinvali regions people are regularly subject to restrictions on freedom of movement by Russian FSB officers: the operating crossing points along the occupation lines allow crossings only to individuals having one of the types of "documents" recognized by the occupying power. Those unable to present such a "document" or who show up at the crossing point out of working hours are denied the right to cross, often leading to various problems for locals, including children. Restrictions on freedom of movement remained an issue of concern during the reporting period, as attested by various sources.

31. It should be recalled that in spring 2016, two crossing points of the six crossing points along the occupation line with the Abkhazian region were closed down.[39] In November 2016, Mr. Khajimba spoke publicly about the policy of closing down the crossing points along the occupation line with the Abkhazian region.[40] On 5 December 2016, the so-called "head of administration of Gali district" of the Sokhumi occupation regime publicly declared that "the Russian border guards are closing more and more segments of fords on the River Enguri, the places in the river which were used to cross the border illegally... In 2016 everything is ready to close down two more crossing points".[41] Eventually, by so-called "decree No. 241" of the so-called "government of Abkhazia", dated

[36] "Occupiers abducted 18-year-old man from the village of Jariasheni", Ambebi.ge, 27 November 2016, available at www.ambebi.ge/semtxveva/184430-sofel-jariashenidan-okupantebma-18-tslis-mamakaci-gaitaces.html.

[37] "So-called 'border guards' freed schoolchildren detained in occupied Abkhazia", *Pirweli Information Agency*, 6 December 2016, available at http://pia.ge/post/83148-e-w-mesazrvreebma-okupirebul-afxazetsi-dakavebuli-skolis-moswavleebi-gaatavisufles.

[38] "Authorities of South Ossetia expelled violator of state border from Georgia", *Sputnik-Ossetia*, 28 December 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161228/3522804.html.

[39] Consolidated report on the conflict in Georgia, Council of Europe (April-September 2016), 2016, SG/Inf(2016)37, para. 41.

[40] "Raul Khajimba: we will not let anybody destroy our state in the heat of revenge", *Apsnypress*, 10 November 2016, available at www.apsnypress.info/news/raul-khadzhimba-my-nikomu-ne-pozvolim-v-pylu-revanshizma-razrushat-nashu-gosudarstvennost/.

[41] "Temur Nadaraia: data supplied by Dimitri Dbar are not authentic and mislead the public", *Apsnypress*, 5 December 2016, available at www.apsnypress.info/news/temur-nadaraya-tsifry-privedyennye-dmitriem-dbar-nedeystvitelny-i-vvodyat-v-zabluzhdenie-obshchestve/.

28 December 2016, a decision was made to close down two more crossing points, "Nabakevi crossing point" and "Otobaia crossing point", along the occupation line with the Abkhazian region.[42] It should be noted that, according to paragraph 3 of so-called "decree No. 241", "the decree will enter into force 30 days after it is published".[43] When commenting on the decision to close two additional crossing points, the representative of the so-called "government of Abkhazia" stated the following: "in accordance with the government decision adopted earlier, we are gradually decreasing the number of crossing points on the border with Georgia".[44]

32. According to information disseminated on 26 October 2016, Mr. Tibilov declared that "Tskhinvali needs airplanes in order to eradicate the practice of Ossetians travelling to Georgia for medical treatment". According to the source, Mr. Tibilov stated that "local residents often request that the authorities send them to Georgia for medical treatment, where it is much easier to travel, rather than to North Ossetia [the Russian Federation]". According to Mr. Tibilov, "South Ossetia is discussing with the Russian Federation the issue of creating its own aviation [service]".[45]

33. As described in previous quarterly reports of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia, in both the Abkhazian region and the Tskhinvali region so-called "border zones" have been established in the vicinity of the occupation lines by the occupying power. Residents of each occupied region are subject to restrictions on freedom of movement in terms of entering these so-called "border zones" and in terms of moving within these so-called "border zones". It should be emphasized that during the reporting period, the so-called "deputy minister of foreign affairs" of the Sokhumi occupation regime declared that "there is a decision by the government, adopted very recently, in fact, a few days ago, which approved an extension of the border zone".[46] According to the same source, "this is a regime zone and, correspondingly, entrance to this zone will be always restricted. Those who dwell there (householders, guests, etc.) fall under this regime".[47] According to information disseminated on 15 November 2016, local residents of Gali district of the occupied Abkhazian region are subject to restrictions on freedom of movement: the Russian military personnel deployed there demand "documents" in order to allow local residents to move across internal routes

[42] "Two more crossing points on the border on the River Enguri will be closed", *Apsnypress*, 28 December 2016, available at www.apsnypress.info/news/zakryvayutsya-eshche-dva-punkta-propuska-na-granitse-po-reke-ingur/; Decree of the government of the republic of Abkhazia, 28 December 2016, available at www.gazeta-ra.info/index.php?ELEMENT_ID=14673.

[43] Decree of the government of the republic of Abkhazia, 28 December 2016, available at www.gazeta-ra.info/index.php?ELEMENT_ID=14673.

[44] "Two more crossing points on the border on the River Enguri will be closed", *Apsnypress*, 28 December 2016, available at www.apsnypress.info/news/zakryvayutsya-eshche-dva-punkta-propuska-na-granitse-po-reke-ingur/.

[45] "Leonid Tibilov: Tskhinvali needs airplanes in order to eradicate the practice of Ossetians travelling to Georgia for medical treatment", *Ambebi.ge*, 26 October 2016, available at www.ambebi.ge/conflicts/180939-leonid-thibilovi-ckhinvals-thvithmfrinavebi-steirdeba-imisthvis-rom-saqarthveloshi-osebis-samkurnalod-chasvla-aghkvethos.html.

[46] "Talks on the militarization of Gali district are untenable", *ekhokavkaza*, 24 November 2016, available at www.ekhokavkaza.com/a/28137770.html.

[47] Ibid.

of Gali district.[48] According to information disseminated on 16 December 2016, in the villages of Saberio, Lekukhona and Cheghali, Gali district, the freedom of movement of local residents is restricted: the occupiers demand "documents" from locals in order to allow them to move from one village to another and take photos of local residents, presumably in order to create a database.[49]

34. It should be emphasized that according to information disseminated on 23 November 2016, Russian FSB officers restricted the freedom of movement of residents of the villages of Akhalubani, Adzvi and Jariasheni, Gori district. In particular, on the occasion of Saint George's Day, they could not visit and pray in Saint George's Church, located near the occupation line with the Tskhinvali region.[50]

V. Right to property

35. During the reporting period, violations of the right to property caused by the occupation of the territories of Georgia remained an issue of concern.

36. During the reporting period, a representative of the Tskhinvali occupation regime stated that "particularly in locations where the border is not yet clearly formalized, residents of adjacent territories often cultivate land and harvest crops and therefore violate the law." He further stated that "In cases when the border crosses directly through premises and plots of land, a householder should keep a passport in order to enter his plot of land, which remains in the territory of another State. There are a lot of such situations, predominantly in the village of Zardiantkari".[51]

37. According to an article that was published during the reporting period in *The New York Times*, the occupation line in the Tskhinvali region creates problems for local residents in terms of enjoyment of the right to property. According to the article, "the dirt track now running through this tiny Georgian village [of Jariasheni] nonetheless means that Vephivia Tatiashvili can no longer go to his three-story house because it sits on land now patrolled by Russian border guards." The article argues that "[t]here is no fence or barbed wire, but Mr. Tatiashvili does not dare to

[48] "In occupied Abkhazia the population is subject to restrictions of movement on so-called border", *Pirweli Information Agency*, 15 November 2016, available at http://pia.ge/post/540-okupirebul-afxazetsi-e-w-sazrvarze-mosaxleobas-gadaadgileba-seezruda.

[49] "In the villages of Gali district, occupiers restrict freedom of movement of locals", *Pirweli Information Agency*, 16 December 2016, available at http://pia.ge/post/83972-okupirebuli-galis-soflebsi-okupantebi-adgilobrivebs-gadaadgilebas-uzrudaven.

[50] "In Gori district, near the occupation line, the mobilization of so-called 'Russian border guards' was noticeable", Newposts, 23 November 2016, available at www.newposts.ge/?l=G&id=125858-%E1%83%92%E1%83%9D%E1%83%A0%E1%83%98,%20%E1%83%A1%E1%83%90%E1%83%9D%E1%83%99%E1%83%A3%E1%83%9E%E1%83%90%E1%83%AA%E1%83%98%E1%83%9D,%20%E1%83%9B%E1%83%94%E1%83%A1%E1%83%90%E1%83%96%E1%83%A6%E1%83%95%E1%83%A0%E1%83%94,%20%E1%83%92%E1%83%98%E1%83%9D%E1%83%A0%E1%83%92%E1%83%9D%E1%83%91%E1%83%90; "Population is not allowed to pray near administrative boundary line with so-called South Ossetia", *Kvira*, 23 November 2016, available at http://kvira.ge/295904.

[51] "David Sanakoev: arrangement of border depends on financing", *Sputnik-Ossetia*, 13 October 2016, available at http://sputnik-ossetia.ru/South_Ossetia/20161013/3158517.html.

cross the track to visit his house for fear of being arrested, as his elderly neighbor was, by Russian border guards. 'It is too dangerous for me to go home', he said, complaining that the boundary has become so mobile that nobody really knows its final destination. Mr. Tatiashvili now lives in his brother's house, away from the border in the village center ... 'Russia starts right here', said Mr. Tatiashvili, pointing to the freshly dug track that separates his house from Georgian-held land." The article further observes that "Elizbar Mestumrishvili, 75, a farmer who lives next to Mr. Tatiashvili's now-marooned house, can still get to his home, as it lies on the Georgian side of the new dirt track. But he is wary of going to the bottom of his garden, which lies within a 60-yard frontier zone that Russian and South Ossetian security officers claim the right to patrol. Pointing to a row of vines drooping with plump grapes, he said it was unwise to walk any farther because 'they might come and set up a border post'."[52]

38. According to local residents of Gali district, the so-called "administration of Gali district" of the Sokhumi occupation regime forces them to sell most of their harvested citrus crops in the Russian Federation; however, it is economically much more profitable for them to sell their citrus crops in Zugdidi, the territory controlled by the Government of Georgia.[53] It should be noted here that the European Court of Human Rights has interpreted "possessions" under article 1 (protection of property), Protocol No. 1 to the European Convention on Human Rights very broadly and has held that it includes movable or immovable property and also the economic interests connected with "possessions".[54]

VI. Right to education in the native language

39. As described in previous quarterly reports of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia, in the Gali district there are 31 schools and of these 31 schools only 11 schools, all of which are in the so-called "lower zone" of Gali district, had the status of Georgian schools until the end of the academic year 2014/2015. However, from the beginning of September of the academic year 2015/2016, drastic changes were made in the curriculum of these 11 schools, meaning that the teaching of all subjects is in the

[52] "In Russia's 'Frozen Zone,' a Creeping Border With Georgia", Andrew Higgins, *The New York Times*, 23 October 2016, available at www.nytimes.com/2016/10/24/world/europe/in-russias-frozen-zone-a-creeping-border-with-georgia.html.

[53] *Abkhazian de facto authorities force the population of Gali district to transport citrus to Russia*, Business Press News, 27 October 2016, available at https://bpn.ge/finansebi/27714-afkhazethis-de-faqto-khelisufleba-galis-mosakhleobas-citrusis-rusethshi-gatanas-aidzulebs.html?device=xhtml&lang=ka-GE.

[54] "Possessions" include "a range of economic interests. The following have been held to fall within the protection of article 1: movable or immovable property, tangible or intangible interests, such as shares, patents, an arbitration award, the entitlement to a pension, a landlord's entitlement to rent, the economic interests connected with the running of a business, the right to exercise a profession, a legitimate expectation that a certain state of affairs will apply, a legal claim, and the clientele of a cinema." Carss-Frisk, M. *The right to property: a guide to the implementation of article 1 of Protocol No. 1 to the European Convention on Human Rights*, Human rights handbooks, No. 4 (Strasbourg: Council of Europe, 2001), p. 6, available at https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680071f4a.

Russian language in grades one to four. The academic year 2016/2017 started in line with the above changes, meaning the teaching of all subjects in the Russian language and therefore the Russian language became the formal language of instruction also in grade five. The above policy, if continued for several years, would result in the gradual replacement of the Georgian curriculum with the Russian curriculum for all grades in these 11 schools of the so-called "lower zone" of Gali district.

40. According to the report of the Public Defender of Georgia, issued during the reporting period, "problems remain with the access of people living on occupied territories to education".[55]

41. During the reporting period, the situation with regard to the right to education in the native language in the Gali district remained the same. According to the European Union statement of 16 November 2016 on the fourteenth consolidated report on the conflict in Georgia: "[t]he EU expresses its concern at reports on a continuing deterioration of the access to education in the native language in the Georgian region of Abkhazia. We strongly believe that the right to education for everyone, including education in the native language, should be guaranteed and applied in the Georgian regions of Abkhazia and Tskhinvali/South Ossetia as well. We join the efforts of the Co-Chairs of the Geneva International Discussions to promote the understanding of and respect for the universal right to education of the child".[56]

42. As described in previous quarterly reports of the Ministry of Foreign Affairs of Georgia on the human rights situation in the occupied regions of Georgia, there is a tendency among parents to decide to terminate attendance by their children of the schools with the newly introduced Russian curriculum and to transfer them to the schools located on the other side of the occupation line; however, the right to education in the native language remains problematic also in relation to freedom of movement. For example, in the reporting period, on the morning of 6 December 2016, several schoolchildren residing in the occupied village of Otobaia, Gali district, were detained by Russian FSB officers and were prevented from crossing the occupation line in Abkhazia and therefore from attending school in the village of Darcheli, Zugdidi district, the territory controlled by the Government of Georgia. It should be noted that the schoolchildren were held in detention in the Russian military base for around five hours.[57] Moreover, the decision to close down two more crossing points along the occupation line with the Abkhazian region will create further impediments to the schoolchildren going to schools on the territory controlled by the Government of Georgia to get the education in the native language, as they will have to cover several additional kilometres every day.

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[55] Report on the situation of the protection of human rights and freedoms in Georgia, Public Defender of Georgia, 10 December 2016, p. 20, available at www.ombudsman.ge/uploads/other/4/4088.pdf.

[56] European Union statement on the fourteenth consolidated report of the Secretary-General on the conflict in Georgia, 1271st meeting of the Committee of Ministers of the Council of Europe, 16 November 2016.

[57] "So-called 'border guards' freed schoolchildren detained in occupied Abkhazia", *Pirweli Information Agency*, 6 December 2016, available at http://pia.ge/post/83148-e-w-mesazrvreebma-okupirebul-afxazetsi-dakavebuli-skolis-moswavleebi-gaatavisufles.

VII. Conclusions

43. It can be concluded that the situation described in the occupied regions of Georgia and the examples provided for the reporting period constitute infringements of the right to freedom from torture and ill-treatment and are therefore violations of article 7 of the International Covenant on Civil and Political Rights; article 5 of the Universal Declaration of Human Rights; article 3 of the European Convention on Human Rights; and the OSCE commitments.[58]

44. It can be concluded that the situation described in the occupied regions of Georgia with regard to arbitrary detention and the examples provided for the reporting period constitute arbitrary detention and are therefore violations of article 9 of the International Covenant on Civil and Political Rights; article 3 of the Universal Declaration of Human Rights; article 5 of the European Convention on Human Rights; and relevant provisions of the OSCE commitments.

45. It can be concluded that the situation described in the occupied regions of Georgia with regard to freedom of movement and the examples provided for the reporting period constitute violations of the right to freedom of movement, namely of article 12 of the International Covenant on Civil and Political Rights; article 13 of the Universal Declaration of Human Rights; article 2 of Protocol No. 4 to the European Convention on Human Rights; and the OSCE freedom of movement commitments.

46. It can be concluded that the situation described in the occupied regions of Georgia with regard to the right to property and the examples provided for the reporting period constitute violations of the right to property, namely of article 17 of the Universal Declaration of Human Rights; article 1 of Protocol No. 1 to the European Convention on Human Rights; and the OSCE commitments.

47. It can be concluded that the situation described in the occupied regions of Georgia with regard to education in the native language and the examples provided for the reporting period constitute violations of the right to education in one's native language and therefore violations of article 26 (read in conjunction with article 2) of the Universal Declaration of Human Rights; article 2 of Protocol No. 1 to the European Convention on Human Rights; article 28 (read in conjunction with paragraph 1 of article 2) of the Convention on the Rights of the Child; and relevant provisions of the OSCE commitments.

48. It can be concluded that the situation described in the occupied regions of Georgia, particularly the adoption of so-called "laws" and the process of "passportization", violates the prohibition of discrimination provisions of article 14 of the European Convention on Human Rights and its Protocol No. 12; article 26 of the International Covenant on Civil and Political Rights; and the International Convention on the Elimination of All Forms of Racial Discrimination.

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[58] The Vienna Concluding Document (1989) prohibits torture and other cruel, inhuman or degrading treatment or punishment (para. 23.4); the Charter of Paris for a New Europe (1990) also prohibits torture and other cruel, inhuman or degrading treatment or punishment; the Charter for European Security (1999) commits to "eradicating torture and other cruel, inhuman or degrading treatment or punishment throughout the OSCE area" (para. 21).

VIII. Appeal to the international community

49. The Ministry of Foreign Affairs of Georgia appeals to the international community, States and international intergovernmental and non-governmental organizations:

(a) To call on the Russian Federation to reverse its recognition of independence of the Georgian regions Abkhazia and Tskhinvali and to end the occupation of the Georgian territories;

(b) To call on the Russian Federation to stop violations of human rights in the occupied territories while exercising effective control;

(c) To continue calling on the Russian Federation to ensure the free movement of people and the removal of barbed wire and razor wire and other artificial obstacles and banners along the occupation line;

(d) To take additional measures in order to monitor and report on the human rights situation in the occupied regions of Georgia, more specifically, the Ministry of Foreign Affairs of Georgia appeals to:

(i) The Office of the United Nations High Commissioner for Human Rights to take additional measures in order to regularly address and assess the human rights situation in Abkhazia and the Tskhinvali region of Georgia;

(ii) The special procedures mandate holders of the Human Rights Council to take additional measures in order to address and report on the human rights situation in Abkhazia and the Tskhinvali region of Georgia;

(iii) The Commissioner for Human Rights of the Council of Europe to take additional measures in order to address and report on the human rights situation in Abkhazia and the Tskhinvali region of Georgia;

(iv) The OSCE and its autonomous institutions, namely the Office for Democratic Institutions and Human Rights and the Office of the High Commissioner on National Minorities, to find ways of monitoring the human rights situation in the occupied regions of Georgia by, inter alia, undertaking a follow-up mission to the occupied regions of Georgia and preparing a report on the status of implementation of the recommendations contained in the 2008 report entitled "Human rights in the war-affected areas following the conflict in Georgia";

(e) To continue calling on the Russian Federation to allow access by international human rights monitoring mechanisms to the occupied regions of Georgia; and access by the relevant missions of international organizations (such as EUMM), including humanitarian organizations, to the occupied regions of Georgia through legal routes;

(f) To continue and intensify the condemnation of violations of human rights such as the right to life; freedom of movement; freedom from torture and ill-treatment; the right to liberty; the right to property; and the right to receive education in the native language in the occupied regions of Georgia.

Enclosure

Ministry of Foreign Affairs published the fourth quarterly report for 2016 on the human rights situation in the occupied regions of Georgia

For 2016, the Ministry of Foreign Affairs prepared the fourth quarterly report on the human rights situation in the occupied regions of Georgia. The report covers the period from October to December 2016 and reveals human rights violations in the occupied territories of Georgia during the period.

The report was prepared by the Ministry of Foreign Affairs of Georgia in coordination with various government agencies. The report is based on open sources of information and aims at providing the international community with periodic information on the human rights situation in Georgia's occupied territories in order to ensure its adequate reaction.

It should be emphasized that gross violations of human rights, including inhuman treatment, arbitrary detention, restrictions of freedom of movement and the mass infringement of property rights, as well as restrictions on the right to receive education in the native language were reported from the occupied territories in the indicated period. The process of installation of barbed wire fences, other artificial obstacles and banners across the occupation line adds to the gravity of the otherwise tense situation. It should be emphasized that during the reporting period a decision was made to close down two more crossing points along the occupation line with the Abkhazian region. In addition, it was decided to extend the so-called "border zone" in the Abkhazian region. These developments aim to further restrict the freedom of movement of local residents.

The Ministry of Foreign Affairs is concerned about the human rights situation in the occupied territories of Georgia and appeals to the international community to take immediate and adequate measures for the eradication of grave violations of human rights and all forms of ethnic discrimination in Abkhazia and the Tskhinvali region.

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Managing after-service health insurance

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on managing after-service health insurance (A/71/698 and Corr.1). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification concluding with written responses received on 20 February 2017.

II. Background and update

2. The Advisory Committee recalls that the Secretary-General submitted a report on managing after-service health insurance liabilities (A/70/590) to the General Assembly at its seventieth session pursuant to resolution 68/244, in which the Assembly requested the Secretary-General to undertake a survey of current health-care plans for active and retired staff within the United Nations system and, to explore all options to increase efficiency and contain costs. That report of the Secretary-General contained the results of the survey[1] and eight recommendations prepared by the Working Group on After-Service Health Insurance,[2] which was

* Reissued for technical reasons on 7 March 2017.

[1] Data was collected from 25 organizations in relation to 23 health insurance plans (inclusive of both active and retired staff) across the United Nations system, covering 401,166 persons (see A/70/590, summary and para. 7).

[2] The Working Group comprised representatives of 16 United Nations system organizations that were members of the Finance and Budget Network, the Federation of Associations of Former International Civil Servants, the Federation of International Civil Servants' Associations, the Human Resources Network of the High-level Committee on Management, the Working Group on Common Treasury Services of the Finance and Budget Network, the United Nations Joint Staff Pension Fund and the United Nations System Chief Executives Board for Coordination (see A/70/590, para. 3).

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established by the Finance and Budget Network of the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination (see A/70/7/Add.42, para. 4). The related conclusions and recommendations of the Advisory Committee (see A/70/7/Add.42) were endorsed by the Assembly in its resolution 70/248 B.

3. The Secretary-General indicates that, as a follow-up, his report on managing after-service health insurance (A/71/698 and Corr.1) provides an update and further recommendations (A-G) in respect of the previous eight recommendations (1-8) contained in document A/70/590 (see A/71/698, summary and para. 4). For ease of reference, annex I to the present report contains a table showing the previous recommendations of the Secretary-General, the related recommendations of the Advisory Committee endorsed by the General Assembly and the current recommendations of the Secretary-General.

4. Specifically, the Secretary-General proposes to fully fund newly constituted after-service health insurance liability in relation to staff recruited from 1 January 2020 (pay-as-you-accrue approach) (recommendation F), while maintaining the pay-as-you-go approach for the existing liability (see A/71/698, para. 60, and paras. 27-38 below).

5. The Secretary-General indicates that this partial funding proposal, unlike the rest of the recommendations presented in his report, is specific to the United Nations organizations governed by the General Assembly. For those organizations not governed by the Assembly, separate funding proposals would need to be submitted to their respective governing bodies for consideration (see A/71/698, paras. 8 and 59).[3]

6. Section III of the present report covers matters relating to managing health insurance across the United Nations system organizations (recommendations A-D), while in section IV, issues concerning after-service health insurance, including valuation, funding and investment (recommendations E-G) are discussed.

III. Managing health insurance across the United Nations system organizations

Collective negotiations with third-party administrators, health-care providers and insurers

7. The Secretary-General indicates that, consistent with recommendation 1 of his previous report (A/70/590) (see annex I), initiatives have been taken by United Nations system organizations aimed at aligning their requirements in respect of third-party administrators to best practice. To further support collective negotiation, those organizations have agreed to establish and maintain a common database in which terms of reference and contractual terms and conditions in relation to third-party administration, as well as demographic data and claims-related data, will be captured and shared. The organizations have met with one of the two main third-party administrators (Cigna) and intend to meet with the other (Allianz), with a view to conveying the common expectation that optimal terms and conditions of service will be offered and rigorously applied across the United Nations system and that the highest standard of delivery will be met (see A/71/698, paras. 9-12).

8. The Secretary-General therefore proposes that the Working Group continue to promote terms and conditions of service aligned to best practice, cost containment

[3] With respect to paragraph 8 of the report of the Secretary-General, the Advisory Committee was informed, upon enquiry, that a corrigendum had been issued (A/71/698/Corr.1).

and control in the area of third-party administration of health insurance plans (recommendation A) (ibid., para. 14). The Working Group currently comprises representatives of 18 United Nations system organizations, listed in paragraph 3 of the report of the Secretary-General.

9. With respect to negotiations with health-care providers, the Secretary-General reports that, building on their success in conducting collective negotiations with health-care providers in the Geneva area, the Geneva-based self-administered health insurance plans (International Labour Organization, World Health Organization and the United Nations Staff Mutual Insurance Society) continue to identify areas in which collective negotiations with health-care providers could result in savings and operational improvements. Furthermore, the administrators of the three Geneva-based plans have now turned their attention to collectively developing their access to health-care provider networks in Asia and Africa. The Working Group will explore opportunities for cooperation of the self-administered Geneva-based plans with organizations in all locations whose health insurance plans are third party-administered (ibid., paras. 15-17).

10. The Secretary-General therefore proposes that the Working Group pursue opportunities for the cooperation of organizations based in all locations in developing their health insurance plans' access to health-care provider networks in all regions, to ensure that best pricing for quality health care is achieved and pricing volatility is minimized (recommendation B) (ibid., para. 18).

11. Concerning underwriting reviews and negotiations with insurers, it is reported that United Nations system organizations whose health insurance risks are outsourced currently place those risks with one of two insurance carriers (Cigna or Allianz), which also provide third-party administration services. However, reporting requirements and periodicity in relation to underwriting results vary significantly from organization to organization. The Working Group is therefore actively engaged in promoting consistency in this regard. The Working Group has considered it important to establish the United Nations system's profile, as a global client, in terms of both insurance premiums and underwriting results. As a starting point, both carriers were requested to provide baseline aggregate historical underwriting data in relation to personal insurance lines. The Working Group considers that gaining insight into the United Nations system's risk performance in aggregate is a first step towards strengthening the organizations' combined leverage with insurance carriers. More detailed information is provided in paragraphs 20-32 of the report of the Secretary-General.

12. The Secretary-General therefore proposes that the Working Group urge organizations to adjust confidentiality clauses in insurance policies and contracts with third-party administrators that currently preclude the sharing of information within the United Nations system, and implement regular system-wide underwriting reviews aimed at enabling United Nations system organizations to leverage scale and technical experience in negotiating terms and conditions of insurance with health insurance carriers. The Secretary-General further proposes that the Working Group promote risk pooling wherever practicable, including within captive insurance arrangements, where appropriate (recommendation C) (ibid., para. 33).

13. **The Advisory Committee recommends that the General Assembly endorse recommendations A, B and C contained in the report of the Secretary-General.**

National health insurance schemes

14. Following the endorsement by the General Assembly of the recommendation of the Advisory Committee (see annex I, recommendation 4), the Working Group engaged Member States regarding the conditions of eligibility for primary coverage

under the national health insurance schemes of persons insured under the auspices of United Nations system organizations, as well as the terms and conditions of insurance. A two-phased approach has been adopted to obtain information with regard to the appropriateness, practicability and financial effects of incorporating the requirement for enrolment in national schemes into the rules and regulations of United Nations system organizations' health insurance plans (see A/71/698, paras. 34 and 36).

15. The first phase of information-gathering involved a questionnaire developed by the Working Group with a view to: (a) understanding Member States' willingness to allow staff and retirees access to their national health insurance scheme; and (b) obtaining baseline information regarding scope of coverage versus cost. Full confidentiality of the information provided would be ensured. At the time of completion of the report of the Secretary-General, some 5 per cent of Member States had responded to the survey. While the Working Group is encouraged by the completeness of the information received, the number of responses is currently insufficient to permit conclusions to be drawn (ibid., paras. 37, 38 and 41). Upon enquiry, the Advisory Committee was informed that the 5 per cent of responses were from 10 Member States with: (a) a total of 7,076 retirees (excluding dependants), or 9.6 per cent of the beneficiaries of the United Nations Joint Staff Pension Fund; and (b) an estimated total number of 6,722 after-service health insurance participants (excluding dependants), derived by applying a 95 per cent after-service health insurance participation rate to the total number of Pension Fund beneficiaries (consistent with the actuarial assumption applied in the development of the after-service health insurance liability valuations).

16. For the second phase of information-gathering, the Working Group will request information from those Member States whose national health insurance scheme coverages are or could be made available to staff, retirees and their dependants living in the Member State. More detailed information regarding the terms and conditions of the national schemes will enable the Working Group to establish a country-by-country cost and benefit analysis and to assess the effect on after-service health insurance liabilities. However, the Working Group has emphasized the complexity of the analysis, given that, inter alia: (a) different methodologies are applied in calculating the contribution to the national scheme, such as a flat rate per person or a percentage of income; (b) in scenarios in which health-care systems are primarily funded from general taxation and are open to all persons ordinarily resident in the country, free choice of health-care provider may be limited; and (c) in a number of Member States, national health insurance schemes and health-care systems are undergoing changes (ibid., paras. 39 and 40).

17. **The Advisory Committee notes that the information-gathering in relation to national health insurance schemes of Member States is ongoing and that no recommendation has been proposed at this stage by the Working Group. The Committee recommends that the Secretary-General appeal to all Member States to respond to the surveys of the Working Group.**

Broadening the mandate of the United Nations Joint Staff Pension Fund

18. The Secretary-General indicates that the Working Group, having explored the option of broadening the mandate of the United Nations Joint Staff Pension Fund, concluded that this was inadvisable, as noted in his previous report (A/70/590). He also indicates that in relation to its endorsement of recommendations 1 to 3 contained in that report (see annex I), the Advisory Committee recognized the diversity of health insurance plans across the United Nations system and the different administration models and considered, nonetheless, that opportunities existed for consolidation for the purpose of achieving economies and efficiencies

while maintaining access to quality health care. While the Working Group has continued to find no evidence that financial, operational or administrative efficiencies could be achieved in considering the option of consolidating all United Nations system health insurance plans into a common health insurance arrangement operated under the auspices of the Pension Fund, it recognizes the need to enable all United Nations system organizations to realize the financial advantages and administrative efficiencies associated with critical scale. Opportunities therefore exist for smaller health insurance arrangements to merge or to be incorporated into larger plans along geographical or organizational lines, as has been achieved at the United Nations Secretariat, both in New York and in Geneva (see A/71/698, paras. 42-45).

19. The Secretary-General therefore proposes that the consideration of expanding the mandate of the United Nations Joint Staff Pension Fund cease and that the Working Group concentrate its efforts on promoting consistency in health insurance plan design and plan consolidation along geographical and organizational lines for the purpose of attaining critical scale (recommendation D) (ibid., para. 46).

20. The Advisory Committee recalls that, in its resolution 68/244, the General Assembly, inter alia, requested the Secretary-General to examine the option of broadening the mandate of the United Nations Joint Staff Pension Fund, based on input from the United Nations Joint Staff Pension Board, to include the cost-effective, efficient and sustainable administration of after-service health insurance benefits. The Pension Board subsequently noted in its report to the General Assembly that it would not be advisable to broaden the mandate of the Pension Fund to include the administration of after-service health insurance benefits (see A/69/9, paras. 26-33). The Pension Board also noted in its report that the investment objectives of the Fund differed from those of after-service health insurance benefits and therefore that it might be inappropriate for the Fund to manage the resources related to after-service health insurance benefits (see also paras. 39-43 below, on investment of funds for after-service health insurance benefits).

21. However, the Advisory Committee recalls that, in response to General Assembly resolution 68/244, the Pension Board's Assets and Liabilities Monitoring Committee requested that the consulting actuary prepare a note on the option of broadening the mandate of the Fund to include administration of after-service health insurance benefits. One of the conclusions of the consulting actuary was that in terms of investing assets set aside to fund future after-service health insurance benefits, the Fund could provide a cost-effective solution if proper governance, staffing, asset allocation strategy and risk appetite were developed and approved (see A/69/9, para. 31). **The Advisory Committee is of the view that the role of the United Nations Joint Staff Pension Fund to provide a cost-effective solution in terms of investing assets set aside to fund future after-service health insurance benefits could be explored by system organizations whose governing bodies have approved such funding. The Committee is not in a position to recommend endorsement of recommendation D.**

IV. After-service health insurance

Standardizing the general valuation methodology and the establishment and application of key after-service health insurance liability valuation factors

22. It is stated in the report of the Secretary-General that the yearly valuation of the after-service health insurance liability offers a snapshot of how staff and retirees' entitlements to the coverage translate into a United Nations system organization's projected share of the cost of that coverage over the long term.

Furthermore, year-to-year variances in the valuation can be significant, as the liability is highly sensitive to the values determined for the key actuarial factors. It must also be noted that the methodology applied in determining those values can vary from organization to organization (see A/71/698, para. 47). The valuation method commonly used across the system is discussed in paragraph 51 of his report.

23. The after-service health insurance liability valuations of United Nations system organizations are carried out by independent actuaries in accordance with the requirements of the International Public Sector Accounting Standards. The Secretary-General indicates that certain actuarial factors cannot be universally applied to the after-service health insurance liability valuations across the United Nations system because of diverse demographic profiles and contract policies. Nevertheless, the Secretary-General believes that there is scope for organizations to agree on a harmonized methodology for determining the values of a number of key valuation factors. The Secretary-General expresses the view that this would allow for a more homogeneous assessment of the total United Nations system liability, as well as improved organization-to-organization comparison of liabilities across the system (ibid., paras. 48 and 49).

24. The Task Force on Accounting Standards has reached broad agreement that a number of key after-service health insurance valuation factors could be harmonized, such as the following:

(a) The yield curves used to determine the discount rate, which is the financial assumption that most impacts the liability valuation (with an even modest fluctuation having a significant effect on those valuations). In principle, a 30-year yield curve for high-quality corporate bonds would be identified each year for each of the three currencies in which health insurance benefits are most commonly paid: the United States dollar, the euro and the Swiss franc;

(b) The special year-end United Nations Operational Rate of Exchange, which will be used by all organizations for currency conversion purposes;

(c) A number of actuarial assumptions applied in United Nations Joint Staff Pension Fund projections, which should be used unless inappropriate;

(d) A harmonized approach to general inflation, which could be taken by establishing rates for the major United Nations locations, namely, New York, Geneva, Rome and Vienna (ibid., paras. 52-54).

25. In addition, the Secretary-General indicates that the potential for harmonizing the approach with other valuation factors, such as spousal coverage, plan participation and staff turnover, requires further study. In the run-up to its December 2017 deadline, the Task Force will turn its attention to the methodology used in assessing annual health insurance plan administration costs and will work towards a common view on which assets should be considered eligible for use as after-service health insurance liability offsets (ibid., para. 55). **The Advisory Committee expects that the next report of the Secretary-General will contain information submitted by the Working Group on a common view on which assets should be considered eligible for use as after-service health insurance liability offsets.**

26. The Secretary-General proposes that the Task Force remain actively engaged in harmonizing the principles guiding liability valuation (recommendation E) (ibid., para. 56). The Advisory Committee recalls that the exercise to harmonize the general after-service health insurance liability principles to establish factors and actuarial assumptions is to be completed no later than by the end of 2017, for implementation in the 2018 actuarial valuations (of the liabilities as at 31 December 2017) (see annex I). **The Advisory Committee recommends that the General Assembly endorse recommendation E of the Working Group. The Committee**

looks forward to receiving information on actuarial valuations of after-service health insurance liabilities of the United Nations system organizations following a harmonized methodology.

Proposed funding of after-service health insurance liability from 1 January 2020

27. The Secretary-General proposes that the General Assembly approve the principle of funding of the after-service health insurance liability in respect of officials recruited from 1 January 2020 so as to fully cover the United Nations pay-as-you-go obligation to those officials, as from the date of their retirement (recommendation F). The Secretary-General also proposes that the proposed funding be confirmed by the Assembly at its seventy-second session based on a fully detailed projection reflecting the 1 January 2020 implementation date (to be submitted to the Assembly) (see A/71/698, para. 72). The Advisory Committee notes that the projection presented in the report of the Secretary-General is based on an assumed implementation date of 1 January 2018 (see also para. 29 (a) below). The Committee was informed that in the report of the Secretary-General, the obligation refers to the employer's share of the after-service health insurance benefits payment to staff, which is correspondingly reflected in all of the projections, numbers and payroll charges stated in the report.

28. According to the Secretary-General, "newly constituted liability" means liability constituted in relation to staff recruited from 1 January 2020 only, while liability in respect of staff members already recruited but not yet entitled to after-service health insurance would be included in the assessment of the existing liability, constituted in relation to staff recruited before 1 January 2020. Moreover, "full funding" means the accumulation of a financial reserve sufficient to initially reduce and ultimately fully cover the United Nations projected pay-as-you-go after-service health insurance obligation to newly retired officials as from the date of their retirement. The Secretary-General indicates that the positive impact on future budgets is achieved by transferring the after-service health insurance liability to the reserve in the same manner as pension-related liability is transferred to the United Nations Joint Staff Pension Fund (see A/71/698, paras. 60, 66 and 68).

29. Information on the funding proposal, including projection undertaken by the independent actuary for the United Nations, is provided in paragraphs 57-72 and figures I-III of the report of the Secretary-General. A few assumptions taken for the projections include the following (ibid., paras. 61-63, 68 and 69):

(a) The after-service health insurance liability valuations as at 31 December 2015 were the starting point in the development of the projections (projected from 1 January 2016, with a two-year deferment of the funding implementation in 2018);

(b) The projections comprise the entities falling directly within the scope of the decisions of the General Assembly in relation to after-service health insurance, as listed in paragraph 62 of the report of the Secretary-General, but exclude peacekeeping operations because of the fluid nature of the workforce and the resulting potential for under- or overstating the funding requirement (see paras. 30 and 31 below);

(c) For the same reason, the assessment base of the liability estimated for projection purposes is the gross salary mass (excluding post adjustment) rather than total staff cost;

(d) The discount rates used in preparing the long-term expected cash flow projections are those used for the most recent after-service health insurance liability valuations;

(e) An assumed rate of return on investment of 3.5 per cent is used, which is less conservative than the discount rates and consistent with the long-term real rate of return objective of the Pension Fund;

(f) A payroll charge of 6.17 per cent of salary mass based on the 3.5 per cent return on investment would be necessary to achieve full funding of the liability constituted as from 1 January 2020 (service cost) as well as its projected growth (interest cost) (see para. 32 below).

30. Upon enquiry, the Advisory Committee was informed that the actuarial projections covered 19,490 staff and 10,774 retirees of the entities listed in paragraph 62 of the report of the Secretary-General, representing a total of 30,264 staff and retirees, or 61.63 per cent of those of both the entities and the peacekeeping operations.

31. The Secretary-General indicates that separate projections have been prepared for peacekeeping operations (see A/71/698, para. 62). Upon request, the Advisory Committee was provided with the projections in respect of peacekeeping operations, which are contained in annex II to the present report. The Committee was also informed that the number of staff and retirees was 17,147 and 1,696, respectively, under the projections for peacekeeping operations.

32. It is indicated in the report of the Secretary-General that although the payroll charge corresponds to the funding of newly constituted after-service health insurance liability, it is expressed as a level percentage of the total gross salary mass (excluding post adjustment) regardless of the date of recruitment (ibid., para. 68). Concerning the projected payroll charge of 6.17 per cent of salary mass based on the 3.5 per cent rates of return on investment, the Advisory Committee enquired as to whether other rates had been considered and their impact on the payroll charge. The Committee was provided with the table below.

Rates of return on investment and corresponding payroll charges

(Percentage)

Rates of return on investment assumption	2.50	3.00	3.50	4.00
Payroll charge	8.65	7.31	6.17	5.21

33. The Advisory Committee also sought information on differences between the current projections and a scenario in which the health insurance premiums would be shared by the organizations and staff on an equal basis for some health insurance plans. It was informed that the valuations as at 31 December 2015, as the starting point in the development of the projections (see para. 29 (a) above), were based on the current employer and employee contribution-sharing ratios; and that a recasting of the projections on the basis of an altered contribution-sharing assumption would be onerous and would need to be requested from the independent actuary as a separate study. The Committee was also informed that the Secretariat's decision to maintain the current apportionment of contributions between employer and employee for the development of the projections was based on the recommendation of the International Civil Service Commission in that regard,[4] approved by the General Assembly in its resolution 69/251. **The Advisory Committee is of the view that scenarios with a reduced share of the premiums apportioned to the organizations could be explored.**

[4] The International Civil Service Commission stated that it had decided to recommend to the General Assembly that the current apportionment of health insurance premiums between the Organization and both active and retired staff in United States and non-United States health insurance plans be maintained at their existing ratios (see A/69/30, para. 91).

34. With regard to the practice of other system organizations, the Working Group reports that organizations whose governing bodies have already endorsed funding of after-service health insurance liabilities have followed various methodologies (see A/71/698, para. 59). The Working Group, while recognizing that the funding of after-service health insurance liabilities is a system-wide issue, is of the view that a single system-wide approach to addressing that issue may not be necessary or achievable. **The Advisory Committee notes that no detailed information on the methodologies adopted by those organizations is provided in the report of the Secretary-General.**

35. With respect to the impact of the proposed partial funding on the biennial programme budgets, the Secretary-General indicates that, in the absence of funding, the 2068-2069 budgetary impact would be $1.4 billion, while an amount of $1.2 billion would be required under the partial funding proposal (excluding peacekeeping operations) (ibid., para. 70). A table on the biennial budgetary impact for 2020-2021, 2048-2049 and 2068-2069 is provided in paragraph 70 of the report of the Secretary-General.

36. Noting that the General Assembly has not requested the Secretary-General to submit a new funding proposal in respect of funding after-service health insurance liability, the Advisory Committee was informed, upon enquiry, that the Secretary-General remained concerned about the level of unfunded after-service health insurance liability that would place financial pressure on future budgets. He had therefore deemed it appropriate to elaborate on a funding proposal aimed at ensuring prudential control of the escalation of the United Nations after-service health insurance liability and limiting its impact on future budgets. **The Advisory Committee recalls that the General Assembly has considered that the existing pay-as-you-go approach remains a viable approach, and endorsed the Committee's recommendation that the Organization continue with the pay-as-you-go approach at the present time (resolutions 68/244 and 70/248 B).**

37. **Furthermore, the Advisory Committee is of the view that the current funding proposal for after-service health insurance liability is not presented in a comprehensive manner and fails to consider different scenarios and variables that could have a potential impact on the liability, such as: (a) information on access to national health insurance schemes and its potential impact pending the ongoing surveys and cost and benefit analysis (see paras. 14-17 above); (b) comparable information on liability valuations pending the methodology harmonization exercise (see paras. 22-26 above); and (c) inclusion of projections for peacekeeping operations[5] (see paras. 29 (b) and 31 above).**

38. **Taking into account the above, the Advisory Committee is not in a position to recommend endorsement of recommendation F.**

Investment of reserves

39. It is reported that a request for proposals was issued by the United Nations Development Programme (UNDP) on behalf of the United Nations Capital Development Fund, UNDP, the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), which resulted in the selection of two external investment management firms charged with the investment of after-service health insurance-related reserves totalling over

[5] The Board of Auditors reports that in the financial statements for peacekeeping operations for the financial period 2015/16, the actuary's valuation of the employee benefits liabilities was erroneous (understated by $440.1 million) and needed to be revised three times (see A/71/5 (Vol. II), chap. II, summary and paras. 17-22).

$1.1 billion (pooled for investment purposes, but ring-fenced in separate organization-specific accounts lodged in a common bank). These assets are invested in accordance with instructions received from a common investment management committee, comprising representatives of the five organizations. This cooperative approach is intended to result in lower management fees and better investment returns than were previously experienced, and in a better alignment of the investment of the after-service health insurance-related assets to the underlying liabilities (see A/71/698, para. 76).

40. Upon enquiry, the Advisory Committee was informed that UNDP, on behalf of the other organizations, had first approached the United Nations Joint Staff Pension Fund in early 2010 to explore whether after-service health insurance investment management services could be provided. Over the next three years, there were a number of exchanges to resolve questions (primarily legal in nature) to have the Pension Fund provide this service. However, given the time spent without reaching a resolution, the entities had agreed to move ahead with a procurement exercise for external managers (see paras. 18-21 above).

41. The Working Group on Common Treasury Services is pursuing opportunities for collaboration along the lines of the initiative of the United Nations Capital Development Fund, UNDP, UNFPA, UNICEF and UN-Women in support of a number of United Nations system organizations that have set aside reserves earmarked for the coverage of their after-service health insurance liabilities. The Working Group is of the view that this will serve as a sound foundation, pending decisions by the General Assembly and other United Nations system governing bodies related to the funding of after-service health insurance liabilities (see A/71/698, para. 77).

42. The Secretary-General therefore proposes that the Working Group on Common Treasury Services, established by the Finance and Budget Network of the High-level Committee on Management, continue to promote inter-agency collaboration with respect to the investment of funds earmarked for the coverage of after-service health insurance liabilities (recommendation G) (ibid., para. 78).

43. **The Advisory Committee notes that the General Assembly has not taken a decision on the funding and investment of after-service health insurance liability for the organizations under its purview. For those entities that have their own governing bodies and have set aside reserves earmarked for the coverage of their after-service health insurance liabilities, the Committee welcomes the efforts of the Working Group on Common Treasury Services to pursue opportunities for collaboration. The Advisory Committee recommends that the General Assembly endorse recommendation G.**

V. Conclusion

44. The proposals of the Secretary-General for action by the General Assembly are contained in paragraph 79 of his report.

45. **The Advisory Committee recommends endorsement of recommendations A, B, C, E and G. The Committee recommends against endorsement of recommendations D and F. Subject to its comments and recommendations in the present report, the Committee recommends that the General Assembly:**

(a) **Take note of the report of the Secretary-General;**

(b) **Request that the Secretary-General maintain the Working Group and report to the General Assembly at its seventy-third session.**

Annex I

Recommendations 1-8 as presented in the report of the Secretary-General on after-service health insurance liabilities (A/70/590), recommendations of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42) as endorsed by the General Assembly and recommendations A-G as proposed in the report of the Secretary-General (A/71/698 and Corr.1)

Topic	*Report of the Secretary-General (A/70/590): recommendations 1-8*	*Report of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42): recommendations endorsed by the General Assembly in resolution 70/248 B*	*Report of the Secretary-General (A/71/698 and Corr.1): recommendations A-G*
Collective negotiations with third-party administrators	**Recommendation 1**: United Nations system organizations should negotiate collectively with third-party administrators in order to optimize pricing for administrative services and network access. To support collective negotiation, United Nations system organizations should explore the feasibility of establishing and maintaining a common database that captures demographic and plan information, summarized claims data, terms and conditions of third-party administration agreements, staff costs and summarized fraud information. (para. 34)	The Advisory Committee recognizes the diversity of health insurance plans across the United Nations system both in terms of the markets in which they operate and the staffing categories they serve. In addition, the Committee recognizes the variations in the administration model under which the various plans operate. These barriers notwithstanding, the Committee is of the view that opportunities do exist for consolidation for the purpose of achieving economies and efficiencies while maintaining access to quality health care. In that regard, the Committee recommends that the General Assembly endorse recommendations 1 to 3 of the Working Group and encourages the Group to continue exploring opportunities for the consolidation of health insurance plans at the various levels. (para. 14)	**Recommendation A**: It is recommended that the Working Group established by the Secretary-General under the auspices of the Finance and Budget Network of the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination be maintained so as to ensure continuity in promoting terms and conditions of service aligned to best practice, cost containment and control in the area of third-party administration of health insurance plans. (para. 14)
Collective negotiations with health-care providers	**Recommendation 2**: The self-administered plans (International Labour Organization, World Health Organization and the United Nations Staff Mutual Insurance Society) have successfully conducted collective negotiations with health-care providers in the Geneva area. Self-administered plans should continue to identify areas where collective negotiations with health-care providers could result in material savings and/or		**Recommendation B**: It is recommended that the Working Group pursue opportunities for the cooperation of organizations based in all locations in developing their health insurance plans' access to health-care provider networks in all regions, to ensure that best pricing for quality health care is achieved and pricing volatility is minimized. (para. 18)

Topic	*Report of the Secretary-General (A/70/590): recommendations 1-8*	*Report of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42): recommendations endorsed by the General Assembly in resolution 70/248 B*	*Report of the Secretary-General (A/71/693 and Corr.1): recommendations A-G*
	operational improvements. The organizations concerned should develop common standard processes, enabling them to negotiate collectively with health-care providers and provider networks in order to obtain the best access to, and best pricing for, quality health care and to minimize pricing volatility. (para. 35) Those organizations should consider establishing a common database and provide additional information in relation to health-care provider practices, terms and conditions of agreements, fraud information and quality assessments. (para. 36)		
Underwriting reviews and negotiations with insurers	**Recommendation 3**: To provide a robust basis for challenging the terms and conditions of insurers, organizations with externally insured plans should perform periodic underwriting reviews, the results of which should be shared within the United Nations system for benchmarking purposes. (para. 37)		**Recommendation C**: It is recommended that the Working Group urge organizations to adjust confidentiality clauses in insurance policies and contracts with third-party administrators that currently preclude the sharing of information within the United Nations system, and implement regular system-wide underwriting reviews aimed at enabling United Nations system organizations to leverage scale and technical experience in negotiating terms and conditions of insurance with health insurance carriers. It is further recommended that the Working Group promote risk pooling wherever practicable, including within captive insurance arrangements, where appropriate. (para. 33)

Topic	*Report of the Secretary-General (A/70/590): recommendations 1-8*	*Report of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42): recommendations endorsed by the General Assembly in resolution 70/248 B*	*Report of the Secretary-General (A/71/868 and Corr.1): recommendations A-G*
National health insurance schemes	**Recommendation 4**: The Working Group proposes to continue to support organizations that will further explore the value of national health insurance schemes in the context of United Nations system health insurance plans and in a framework whereby those plans would act as supplementary plans to level up the present terms and conditions provided to active and retired staff. The Working Group proposes that organizations approach Member States about broadening the eligibility of officials for primary coverage under those schemes. That concerns mainly retirees and their eligible dependents, but might also be extended to the active staff population in certain situations. (para. 51) Organizations should evaluate the appropriateness, practicality and financial effects of incorporating into their health insurance plan the requirement to enrol in a national insurance scheme with contributions to the national plan being borne by the organization plan. (para. 52)	While not being in a position to recommend the endorsement of recommendation 4 of the Working Group pending the receipt of more information on national health insurance plans, the Advisory Committee acknowledges the potential for savings, should the recommendation be implemented, and trusts that the necessary information will be obtained in the next phase of the Working Group survey. (para. 18)	See A/71/815, paras. 14-17.

Topic	*Report of the Secretary-General (A/70/590): recommendations 1-8*	*Report of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42): recommendations endorsed by the General Assembly in resolution 70/248 B*	*Report of the Secretary-General (A/71/608 and Corr.1): recommendations A-G*
Broadening the mandate of the United Nations Joint Staff Pension Fund	**Recommendation 5**: Although the role of the United Nations Joint Staff Pension Fund, including the Investment Management Division, should not be broadened, the Fund could, pursuant to the recommendation of the Advisory Committee on Administrative and Budgetary Questions, be requested to share its best practice approach and its methods for centralization and administration of a complex multiple-employer plan with United Nations system organizations choosing to jointly provide after-service health insurance coverage. (para. 53)	While not being in a position to recommend the endorsement of recommendation 5 of the Working Group at the present time, the Advisory Committee acknowledges the views expressed by the Pension Board and the Working Group. The Committee remains of the view that the funding and administration of after-service health insurance benefits is an issue of system-wide concern that would best be resolved through a system-wide approach. In this regard, the Committee recommends that the Working Group continue to examine options for a system-wide approach to managing after-service health insurance benefits, without excluding a potential role for the Pension Fund, including sharing its best practices approach and its operating methods. (para. 24)	**Recommendation D**: It is recommended that the consideration of expanding the mandate of the United Nations Joint Staff Pension Fund cease and that the Working Group concentrate its efforts on promoting consistency in health insurance plan design and plan consolidation along geographical and organizational lines for the purpose of attaining critical scale. (para. 46)
Standardizing general valuation methodology and the establishment and application of key after-service health insurance liability valuation factors	**Recommendation 6**: In the context of completing its work under Pillar C, the Working Group should coordinate its efforts with the Task Force on Accounting Standards to harmonize the general after-service health insurance liability principles to establish factors and actuarial assumptions no later than the end of 2017, for implementation in the 2018 actuarial valuations. (para. 60)	The Advisory Committee recommends the endorsement of recommendation 6 of the Working Group and expects that, to the extent possible, measures will be taken to standardize the general valuation methodology for after-service health insurance liabilities across all organizations of the United Nations system. (para. 26)	**Recommendation E**: It is recommended that the Task Force remain actively engaged in harmonizing the principles guiding liability valuation. (para. 56)

Topic	*Report of the Secretary-General (A/70/590): recommendations 1-8*	*Report of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42): recommendations endorsed by the General Assembly in resolution 70/248 B*	*Report of the Secretary-General (A/71/698 and Corr.1): recommendations A-G*
Adequate funding of the after-service health insurance liability	**Recommendation 7**: The Working Group recommends that organizations adequately fund their after-service health insurance liability and build reserves at a minimum to fund the additional cost accrued during the current period, represented by service cost plus the corresponding interest costs. For those organizations that are still following a pay-as-you-go approach in relation to their after-service health insurance liabilities, that would mean a move to a pay-as-you-accrue approach, reflecting the true cost of current operations. (para. 68) In addition, organizations could consider embedding a funding mechanism into the standard staff costs used for budgeting. (para. 69) Organizations managing extrabudgetary funds should ensure that no account with an unfunded after-service health insurance liability is closed before the liability is cleared through the application of available funds to the recognized liability. (para. 70) Member States and other contributing stakeholders could also consider providing organizations, where required, with a one-off payment or specific time-limited funding methods to cover historic shortfalls in after-service health insurance funding. (para. 71)	The Advisory Committee notes that, while the General Assembly has requested the Secretary-General to submit proposals on managing after-service health insurance liabilities, the Assembly still considers that the existing pay-as-you-go approach is a viable option. The Committee also notes that the organizations of the United Nations system have complied with International Public Sector Accounting Standard 25, which stipulates the recognition in the financial statements of liabilities related to employee benefits but does not prescribe how those liabilities should be funded, leaving it to the discretion of the organizations to determine the optimal approach to ensuring that adequate resources are available to settle the recognized employee benefit liabilities as and when they fall due. Furthermore, the Committee is of the view that the rationale for setting aside budgetary resources meant for current activities to provide for expected future liabilities has not been sufficiently justified by the Secretary-General. In this regard, the Committee reiterates its recommendation to continue with the pay-as-you-go approach at the present time (A/68/550, para. 17), as endorsed by the General Assembly in its resolution 68/244. (para. 28)	**Recommendation F**: It is recommended that the General Assembly approve the principle of funding of the after-service health insurance liability in respect of officials recruited from 1 January 2020 so as to fully cover the United Nations pay-as-you-go obligation to those officials, as from the date of their retirement. It is also recommended that the proposed funding be confirmed by the Assembly at its seventy-second session based on a fully detailed projection reflecting the 1 January 2020 implementation date. (para. 72)

Topic	*Report of the Secretary-General (A/70/590): recommendations 1-8*	*Report of the Advisory Committee on Administrative and Budgetary Questions (A/70/7/Add.42): recommendations endorsed by the General Assembly in resolution 70/248 B*	*Report of the Secretary-General (A/71/698 and Corr.1): recommendations A-G*
Investment of reserves	**Recommendation 8**: The Working Group recommends that organizations of the United Nations system explore opportunities through the Working Group on Common Treasury Services for cooperation in leveraging existing arrangements with external asset managers to maximize returns and minimize management fees. (para. 72)	The Advisory Committee, while not ruling out the possibility of establishing an inter-agency facility for the investment of accumulated reserves, sees merit in the Working Group's recommendation to leverage the existing arrangements with external asset managers in the investment of reserves earmarked to cover after-service health insurance liabilities for the organizations that have established such reserves. Since no decision to that effect has been taken by the General Assembly, the Committee is not in a position to recommend the endorsement of recommendation 8 of the Working Group at the present time. (para. 30)	**Recommendation G**: It is recommended that the Working Group on Common Treasury Services, established by the Finance and Budget Network of the High-level Committee on Management, continue to promote inter-agency collaboration with respect to the investment of funds earmarked for the coverage of after-service health insurance liabilities. (para. 78)

Annex II

Projections of after-service health insurance liability and funding for peacekeeping operations

Figure I

Development to expiration of the after-service health insurance liability related to staff recruited before 1 January 2016

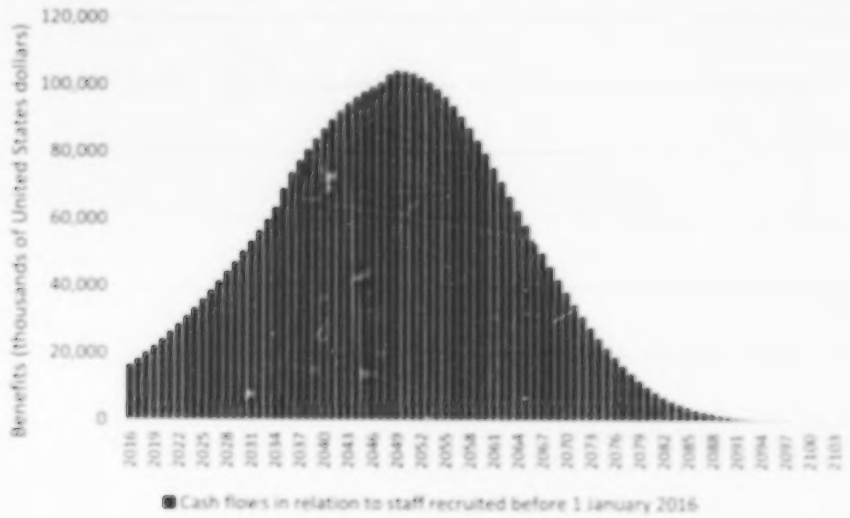
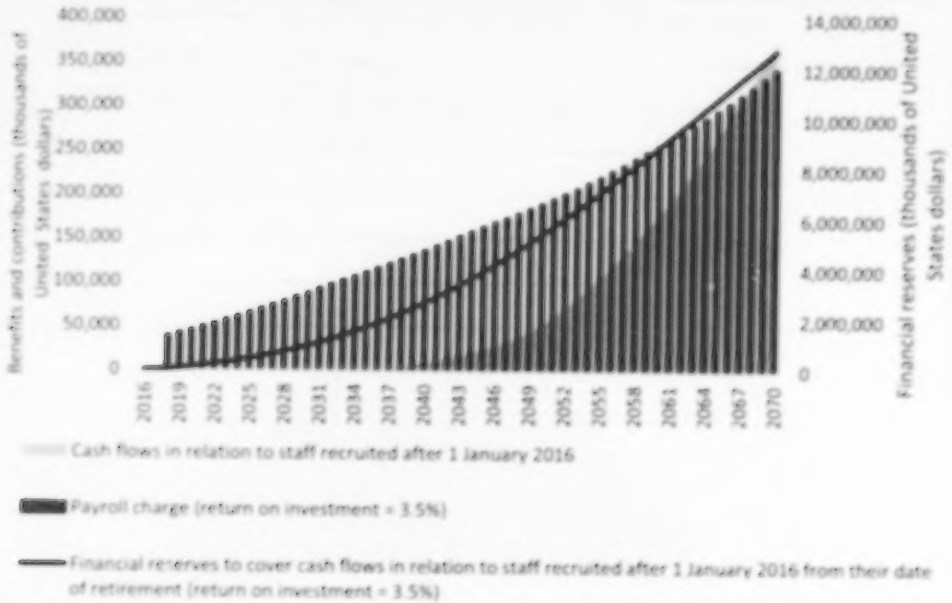


Figure II

Development of the total after-service health insurance liability without funding (open group basis to year-end 2070)

Figure III

Funding of after-service health insurance liability related to staff recruited from 1 January 2016



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Security Council

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English
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General Assembly
Seventy-first session
Agenda item 34
The situation in the Middle East

Security Council
Seventy-second year

Identical letters dated 23 February 2017 from the Permanent Representative of Lebanon to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, I should like to convey to you the following information:

Lebanon is extremely concerned by the litany of allegations that have been made against it by Israel recently.

For more than six decades, Lebanon has endured the aggressions and threats of Israel and Israeli occupation of its territory. Unfortunately, that state of affairs persists to this day and is an ever-present and mounting challenge to my country's national security.

Meanwhile, the repercussions of the ongoing Israeli occupation of Palestinian territory continue to mount. The most prominent and most tragic example of that is the suffering of the Palestinians who have fled to Lebanon since 1948. Those Palestinians continue to be deprived of the right of return because Israel has persistently refused to implement the relevant internationally authoritative resolutions, above all General Assembly resolution 194 (III).

The war that Israel waged against Lebanon in August 2006 is a cruel example of Israeli aggression. It clearly shows that Israel does not hesitate to use disproportionate and excessive force, and how blithely it violates every principle of international law. Let us not forget that this war displaced nearly a third of Lebanon's population and destroyed infrastructure throughout the country, and that one of its by-products was an oil slick along our county's coast. That slick caused significant, confirmed environmental damage. It was that war that prompted the adoption of Security Council resolution 1701 (2006), which Israel, as usual, has failed to respect. Since its adoption, Israel has breached the resolution more than 11,000 times, violating the sovereignty of Lebanon by land, sea and air on a daily basis, as documented by the reports of the Secretary-General on the implementation of resolution 1701 (2006). Meanwhile, Israel continues to make threats against

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Lebanon without restraint. On many occasions those threats were voiced by senior Israeli officials, who have gone so far as to threaten to destroy Lebanon once again and target its infrastructure and vital facilities.

I should like to reiterate that Lebanon complies fully with all of the relevant authoritative international resolutions, particularly the entirety of resolution 1701 (2006). The full implementation of that resolution is a prerequisite for a just and comprehensive peace in the region, one that is based on respect for the principles of international law, the foremost of which is the right of States to live in peace and security, as well as the right to defend themselves against foreign occupation and external threats.

I should like to call once again on the Security Council and the international community to take immediate and effective action and apply the necessary pressure on Israel, in order to compel it to comply with the provisions of the above-mentioned resolution. Israel continues to pursue a policy of utter disregard for international law and authoritative international resolutions, and that presents a clear threat to regional and international security and peace.

I should be grateful if you would have the present letter issued as a document of the General Assembly, under agenda item 34, and of the Security Council.

(*Signed*) Nawaf **Salam**
Ambassador
Permanent Representative

United Nations A/71/817

General Assembly

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1 March 2017
English
Original: Spanish

Seventy-first session
Agenda items 31 and 84

Prevention of armed conflict

The rule of law at the national and international levels

Note verbale dated 24 February 2017 from the Permanent Mission of Nicaragua to the United Nations addressed to the Secretary-General

The Permanent Mission of Nicaragua to the United Nations presents its compliments to the Secretary-General of the United Nations and has the honour to state its position on General Assembly resolution 71/248, the "International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011", and regarding the report on the implementation of that resolution (A/71/755).

In establishing this Mechanism, the General Assembly has exceeded the powers conferred upon it by the Charter of the United Nations; the Security Council is the sole organ with the mandate to establish such a mechanism. Furthermore, in an unfriendly act that violated the sovereignty of the Syrian people, the Assembly did not engage in prior consultation with the Syrian Arab Republic and adopted the resolution against that country's will. This infringes the right to, and the principles of, sovereignty and equality of all Members and non-intervention in the internal affairs of States, in accordance with Article 2 of the Charter.

By virtue of its Constitution, Nicaragua recognizes the right to sovereignty, independence and territorial integrity of States and the fundamental right to peace. As a country that has itself suffered under the yoke of foreign intervention, Nicaragua cannot participate in, or contribute to, the establishment of a mechanism which is the product of a vicious cycle of interventionist policies that continue the violation of international law, justify interventions and continue financing terrorist acts perpetrated against the Government of the Syrian Arab Republic.

In this regard, Nicaragua would like to place on record its rejection of both the issuance of the report and the establishment of the Mechanism. The solution to the Syrian conflict is to be found in dialogue and negotiation towards a political agreement that reflects the will of the Syrian people and Government, with the support of the international community and without foreign intervention.

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We call on the international community to join forces to combat terrorism and aggression against our peoples, which constitute the true threat to international peace and security. Nicaragua reiterates that the best way in which to support the Syrian people and Government is to cut off funding for terrorists who have been sponsored by powerful nations with geopolitical interests in the Syrian Arab Republic and the Middle East.

The Permanent Mission of Nicaragua would be grateful if the present note could be circulated as a document of the General Assembly, under agenda items 31 and 84